

2012 Depreciation Multipliers

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Year	Multiplier	Furniture & Fixtures	Machinery & Equipment					Video Rentals Tool & Dies	Computers And Printers
		10 Year Life % <small>SIC Codes: All</small>	5 Year Life % <small>Equipment leased to individuals</small>	8 Year Life % <small>1500,1700,2300,3600,4800,9000</small>	10 Year Life % <small>All Others</small>	15 Year Life % <small>2600,2900,3200,3300,4000,4100,4600</small>	25 Year Life % <small>Oil & Gas</small>	3 Year Life % <small>All</small>	5 Year Life % <small>All</small>
2002	1.3939	0.21	0.20	0.20	0.21	0.43	0.71		
2003	1.3707	0.24	0.20	0.20	0.24	0.49	0.75		
2004	1.3249	0.30	0.20	0.22	0.30	0.55	0.78		
2005	1.2321	0.39	0.20	0.26	0.39	0.62	0.81		
2006	1.1774	0.49	0.20	0.33	0.49	0.68	0.84		
2007	1.1165	0.58	0.23	0.43	0.58	0.73	0.87	0.23	
2008	1.0743	0.68	0.34	0.54	0.68	0.79	0.90	0.34	
2009	1.0441	0.76	0.52	0.67	0.76	0.85	0.93	0.52	
2010	1.0521	0.84	0.69	0.79	0.84	0.90	0.95	0.69	
2011	1.0000	0.92	0.85	0.90	0.92	0.95	0.98	0.85	

STRAIGHT
DEPRECIATION
**DO NOT
TREND**

Example #1: Total Furniture Purchased in 2003 at an original cost of \$5,000
 Original Cost by Year of Acquisition X Multiplier X Life % = *Market Value*
 Step 1) 5,000 X 1.3707 X 0.24 = 1,645 Market Value
 Step 2) 1,645 X 13.75% = 226 Assessed Value

Example #2: Total Computers Purchased in 2008 at an original cost of \$5,000
 Original Cost by Year of Acquisition X Life % = *Market Value*
 Step 1) 5,000 X 0.34 = 1,700 Market Value
 Step 2) 1,700 X 13.75% = 234 Assessed Value

* **Note:** The life percentages used here are the actual percent good not the amount of depreciation that should be taken:

The Assessment Ratio for Personal Property is 13.75% of Market Value.