

2025 Category Code / Depreciation Rate

Category Description	Category Code	Depreciation Rate
Agr. Tractors	10	12
Agr. M&E Milk & Dairy	20	14
Hay Equip, Hay Tarps	21	18
Mint Stills & Tubs	22	18
Dairy processing	23	10
Agr. M&E Except Tractor	30	18
Agr. Irrigation Circles/Sys	31	18
Agr. Fertilizer Dry Applicator	32	18
Agr. Irrigation Wheel Moves and Handlines and Tanks	33	16
Agr. Feed mill M&E (production line)	34	7.5
Tanks, agricultural	35	16
Gated pipe, irrigation	36	18
Orchard Wind Machines	37	12
Agr. M&E Combines	40	20
Agr. Fertilizer/Manure Sys, Sprayers & attachments, Drone Sprayers, Lazer Weeders	50	24
Aqua farms pens & support structures, pots, traps	51	18
Aqua farm nets	52	30
Hatchery M&E	53	16
Amusement Devices	60	24
Amusement Games Manual - Type (i.e. pool tables, foosball tables, shuffleboard, etc.)	61	14
Beer Kegs	70	10
Structures	71	10
Bulletin Boards	80	14
Electrical generators (gas & diesel, portable)	81	16
Electrical generators (steam & gas fired, fixed)	82	7.5
Foundry furnaces	83	6.5
Foundry	84	7.5
Dies & Molds Fiberglass (includes boat molds & other than boats)	90	24
Bowling electronic scoring machines	99	24
Pallets, Crates, Lugs, Bins etc.	100	18
Dock Bumpers	102	16
Dock Levelers	104	10
Scales - freestanding electronic	105	24
Warehouse Thermal Label / Printers	106	24
Photography Equipment - Computerized	108	25

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One-Hour Photo Equip	109	16
Electronic M&E	110	24
MFG. Electronic Equipment	111	24
Bank/Cash Machines	112	24
Dies/Molds Electronic	113	24
Security Systems / Cameras / Fire Alarms	114	24
Auto Electronic Test Equipment	115	24
Photography Equipment - Electronic	116	24
Med Diagnostic/Lab Eq (same as Cat Scan, MRI, Ultrasound)	117	24
Production Computers MFG. Applications	118	24
Music Studio, Recording Electronic Equipment	119	24
Walk - in Coolers & Freezers	120	12
Microchip Manufacturing Printed circuit board M&E	122	30
Silicon wafer Fabrication M&E - Microchip	123	25
Microchip Manufacturing Product Assembly M&E	124	25
Microchip Manufacturing Process Support Equipment & Piping	125	15
Digital Cameras and recorders	126	27
Mfg M&E Brewing & distilling	127	10
Water Coolers / Dispensers & Bottles	128	19
Reach-in Coolers & Freezers	129	16
Copiers	130	30
VCR's & Video Recorders (incl. rentals)	131	24
Costumes Rental	140	24
Cash Registers, Scanners, Credit Card & Signature Devices	141	24
Dies/Molds (includes foundry) & Tooling	150	18
Drone (consumer level)	151	24
Electrical M&E	160	12
Flight Simulators	165	8.5
Veterinarian Equipment and F&F	166	14
Veterinarian Diagnostic Equipment (Electronic)	167	24
Veterinarian Kennels	168	16
F&F Dental & medical	169	14
F & F Office & Wholesale	170	14
F & F Bank	171	14
F & F Retail/Trade	180	16

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Mattress Hospital/Home	181	30
F & F Hospital	182	16
Air Conditioning Units, Single	183	16
Ice Cream Cabinets	184	16
F & F Music Studio	185	14
F & F Nursing Home	186	16
Coin-Op Lockers	187	16
F & F Theater	190	18
F & F Hotel/Motel	200	19
Hotel/Motel/Restaurant Linens Not Depreciated as Supplies	201	30
Garbage Dumpsters	210	16
Waste/recycle containers	211	16
Golf Carts	220	20
Electric Vehicle (EV) Charging Stations	222	16
Bowling Alley Lane	230	12
Libraries Professional	240	12
Radio & Television Broadcasting Equipment	241	19
Log Stacker/Loader	250	18
Coin-Op & Vending Machines	260	24
Firearms (Rifle, Pistol, stc.)	261	16
Office/Job Shack Type Trailers	268	16
Chainsaws	269	18
General Construction /Contractor M&E	270	16
Mobile Yard Equipment	271	16
Construction M&E, Sewer & Utilities	272	16
Construction M&E, Well Drilling	273	16
Contractor General	274	16
Construction M & E, Land Clearing (including backhoe, excavator & bull dozer)	275	16
Asphalt equipment, stationary	279	12
Asphalt Equipment, Portable	280	18
Construction M&E, Rock Crushing, Portable	281	18
Construction M&E Rock Crushing, stationary	282	12
Construction M&E Heavy Road	290	24
Electrical Contractor	300	14
Tanks - petro & chemical	305	6.5

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Refrigeration & cold storage	306	8.5
Cranes, mobile telescopic	307	16
Data processing equipment	308	30
Primary reduct	309	7.5
Cement Pumps	310	16
Seed cleaning M&E	311	7.5
Feed Mill M&E (production line)	312	7.5
Ships & Vessels (production line)	313	7.5
Bakery, commercial (i.e., Safeway)	314	12
Fixed Loads	315	100
Cement Pumps, Fixed Loads	316	100
Construction M&E, Well Drilling, Fixed Loads	317	100
Mfg M&E Archery equipment	318	12
Soft drink Mfg M&E Batch	319	14
Logging M&E	320	18
Scarifying M&E	321	18
Mfg M&E Ski Equipment	322	12
Plastic Extrusion M&E	323	12
Petroleum Products Refining	324	8.5
Mfg M&E Paint & varnish	325	12
Feed mill M&E (portable)	326	12
Sawmills - stationary (See CC353 for portable)	327	8.5
Mfg M&E Baseboard heater	328	12
Mfg M&E Creamery	329	7.5
MFG. M&E Apparel	330	8.5
Bakery, industrial (i.e., Wonder Bread)	331	8.5
MFG M&E Container	332	7.5
Mfg M&E Bleach	333	7.5
Mfg M&E Cabinet shops	334	12
Crane Bridge,Gantry,Jib,Tower,Container	335	8.5
Crane Crawler	336	10
Aircraft manufacturing M&E	337	7.5
Ships, vessels & pleasure craft (portable equipment)	338	12
Winery equipment - portable such as pumps	339	14
M&E Machine Other	340	7.5

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Mfg. M&E Chemicals	341	8.5
Mfg M&E Food (including fish proc)	342	12
Woodworking Shops M&E	343	12
Mfg. M&E lumber/wood, plywood & veneer mfg.	344	8.5
Mfg. Metal fabrication & extrusion	345	7.5
Metal Sheet Fabrication (not part of production line)	346	12
Newspaper Other M&E	347	14
Pulp, Paper & Paperboard Manufacturing	348	7.5
Cement, Clay & Brick Products Mfg.	349	7.5
Aircraft parts mfg (small parts)	350	14
Bleach Packaging M&E	351	14
Sawmills (portable only - stationary, see CC 327)	353	14
Soft Drink MFG. M&E	354	10
Tire Recapping M&E	355	14
Milling Machines - Computer Numeric Controlled (CNC)	356	14
Printing & Publishing Presses	357	10
Seed Cleaning M&E (portable)	359	12
Mining/Milling M&E	360	8.5
Book bindery	361	12
Mfg M&E Fertilizer	362	7.5
Mfg M&E Flour, cereal & grain milling	363	7.5
Mfg M&E General, frozen food, fruit & vegetable & potato processing	364	10
M&E Meat packing	365	12
M&E Meat processing (complex)	366	8.5
M&E Seafood processing	367	12
Mfg M&E Iron & steel industry, smelting	368	7.5
Mfg M&E Leather products	369	8.5
Refrig/Cooler/Ice M & E	370	12
Butcher Shops	371	12
Golf Course Tractors	372	12
Tanks, Oxygen & Acetylene	373	10
Sewing Equipment	374	12
Welding Shop M&E	375	12
Ski Tows & Lifts	376	7.5
Water & Steam Systems	377	12

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Packing, Sorting, Fruits & Vegetables M&E	378	12
Scales	379	12
Warehouse Equipment	380	14
Dry Cleaning M&E (non-coin-op)	381	14
Mortuary Service Equipment	382	14
Petroleum Products, Bulk Station M&E	383	14
Pool Hall Equipment	384	14
Water Softeners	385	14
Laundry Equipment	386	14
Packing & Sorting M&E - Mechanical portion of line equipment	387	10
Packing & Sorting M&E - Electronic Portion of the line	388	24
Day Care (Exclude Office, Kitchen & Computer Assets)	389	24
Non-MFG. M&E, AirCompressors, All Other Equip	390	16
Beauty & Barber Shop Equipment	391	16
Forklifts/Lifts/Lift trucks & battery & chargers - Outside	392	16
Landscaping M&E	393	16
Amusement Rides & Games (campground equipment)	394	16
Greenhouse & Nursery M&E	395	16
Photography Equipment - Manual	396	16
Grocery store M&E	397	16
Trade Show Booths & Equipment	398	16
Plumbing Shop Equipment	399	16
Auto Repair M&E	400	18
Garage M&E	401	18
Service Station M&E	402	18
Service Station Dispensers	403	20
Car Wash (5-Min/Coin-Op)	404	18
Winery equipment (production line tanks & bottling)	405	7.5
Golf Course Equipment	406	18
Wine Flavoring Barrels	407	100
Wine Storage Barrels	408	-1
Innerstaves	409	100
F & F Restaurant, Bar, Tavern & Equipment (Including Hotel/Resorts)	410	19
Radio & Television Service & Repair Equipment	411	19
Bowling Alley Pin Spotter, etc.	412	19

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Forklifts/lifts/lift trucks (inside only - See CC 392 for outside)	413	16
Coffee MFG. M&E Industrial (Roasters & Grinders)	414	10
Espresso Carts	415	24
Espresso Machines (includes coffee grinders)	416	19
Coffee MFG. (Packaging)	417	12
Utility Meter Equipment (Including Smart Meters)	418	12
Repeaters, Concentrators, & Cell Masters	419	18
Cablevision	420	20
Janitorial Service Equipment	421	20
Mailing Machines	422	20
CATV/SATV Signal Receiving Equipment	423	12
CATV/SATV Distribution Equipment	424	15
CATV/SATV Headend Equipment	425	15
CATV/SATV Converters, Decoders, Digital Boxes	426	30
CATV/SATV Modems & Routers	427	25
Television Production Equipment	428	19
CATV/SATV House Drops	429	14
Snow Cats & Packers & Tree Spray	430	24
Film, Motion Picture, non-major Studio	431	24
Theater Projection Equipment	433	16
Theatre Digital Projection Equipment	434	24
Pollution Control M&E	440	20
Prof Equip Medical/Dental	450	14
Scientific M&E	451	14
Surveying Equipment (Non-electronic)	452	14
Surveying Equipment - Electronic	453	24
Public U-Rent (excluding Heavy Equipment)	460	24
Rental Washers/Dryers	461	20
Rental Tux/Formal Wear	462	30
F & F Rentals	463	16
Music Instruments - Rental	464	24
Research & Development M&E	470	20
Machine Shop Machinery and Equipment Production	471	7.5
Metal Sheet Fabrication (production line)	472	7.5
Machine Shop Machinery and Equipment (not part of production line, such as lathes)	473	12

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Time/Attendance Clocks	489	24
Office Machines	490	24
Blueprinting, photo stating, mimeographing, lithograph (non-electronic)	491	16
Mobile Trailer Units	500	16
Toilets Portable	510	14
Propane Tanks	520	12
Music & sound systems	530	24
Public Address & Background Sound Systems	531	24
Racing Cars	540	30
Tower/Satellite Dish	550	12
Cell/wireless telephone tower - Tower only	551	7.5
Cell/wireless tower - with antennae	552	12
Cell/wireless antennae only	553	24
GPS Receivers (Not Affixed)	554	30
Estimated Assessments - No Depreciation	555	0
Railroad Cars	560	12
Railroad Car Conversions	561	16
Search Lights	580	18
Signs Neon/Plastic Illuminated	590	19
Signs Electronic	591	16
Small Tools, Electronic Testing Equip, Patterns	600	24
Samples-Salesperson	601	8
Safes/Safety Deposit Boxes	602	10
Internet Routers and Modems	607	30
Server Computer Equipment/Main Frame Computers	608	25
Personal Computers (desktop/laptop/peripherals-e.g., scanner/printer & printer)	609	27
Telephone Systems (Include headsets)	611	30
Software, Canned	612	-2
Fax Machines (Also Fax/Phone/Copier Units)	614	30
Idle or Stored Equipment	615	85
Lotto Machines & kiosks	616	30
Point of Sale Computer Systems (POS)	617	30
Gambling Equip (Video)	618	24
Gambling Equip (Game - Black Jack Table Etc)	619	19
Test Equipment	620	24

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Small Tools (perishable) - i.e. Aircraft, Auto & Service Stations	621	24
Game Consoles	622	24
Radios 2-Way	630	24
Television Sets (For Entertainment)	631	24
Pagers	632	24
Pager Headend Equipment	633	16
Vault Doors	640	0
Non-Deprec Special Equipment	642	0
Trade Level as of Jan 1	643	0
Improvement Leased Land	644	0
Timber Contracts Sale	645	0
Billboards & Poster Panels	646	0
Health/day Spa Equip-Manual	650	16
Health/Day Spa Equip-Electronic	651	24
X-Ray Dental/Lab Equip	670	18
Med/Lab/Hosp Eq (non-electronic)	672	18
Med/Lab/Hosp Eq (electronic/computerized)	673	24
Laboratory Equip (computerized)	674	24
Vehicles/Trailers (not primarily designed for public streets/highways)	675	16
X-Ray Other Than Dental (including vet)	678	12
Art Work Decor (Mass Produced)	679	14
Art Work & Antiques (Limited production)	680	0
# of Laser Discs	681	0
# of Game Cartridges	682	0
# of Video Tapes	683	0
Coin-op video games, video arcade games	684	-3
Title Plants	685	0
# of DVD Discs	686	0
Wind Turbines	687	10
Solar Panels (Photovoltaic Type)	688	8.5
# of Blu-Ray DVD Discs	693	0
Cabling to local peripherals-minor cabling	694	27
Permanently installed-major network cabling	695	16
3-D Printer - Large Manufacturing	696	14
3D Printer - Desktop	697	24

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Coin-op Laundromat/Apartment W/D	698	24
Server Racks	699	16
Tattoo Parlor M&E	701	16
Tanning Salon Equipment	703	16
Pharmacy Medicine Sorting M&E & Blood Pressure	705	24
Video Slot Machines	707	24
Pharmacy FF	709	16
Grocery & Convenience Store-Bakery, meat processing	710	12
Grocery & Convenience Store-Deli Equip-ice maker, dishwasher, salad bar	711	19
Ice Making (industrial)	712	7.5
Med/Dental CAD/CAM	713	14
Software Subscriptions (Reported and assessed at annual cost)	714	0
Restoration equipment (flood, fire, etc)	715	16
Ice Arena Equipment	716	16
Crematorium	717	16
Paint Booth	718	16
Robotic Equipment	719	24
Mailboxes	720	16
Mfg M&E Solar Panel	721	7.5
Idle or Stored LeaseHold Improvements	915	85
Real Property	960	100
Leasehold Improvements	968	16
Storage tanks	970	7.5
Building and Land Imps (4.0)	980	4
Building and Land Imps (6.5)	981	4