

# 2025 Depreciation Multipliers

Oklahoma County  
Larry Stein - County Assessor

320 Robert S. Kerr, #313 Oklahoma City, Ok 73102

Phone: (405) 713-1222 Fax#: (405) 713-1220

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 &amp; Gas</small>	3 Year Life % <small>All</small>	5 Year Life % <small>All</small>
2015	1.4498	0.21	0.20	0.20	0.21	0.43	0.71		
2016	1.4615	0.24	0.20	0.20	0.24	0.49	0.75		
2017	1.4331	0.30	0.20	0.22	0.30	0.55	0.78		
2018	1.3854	0.39	0.20	0.26	0.39	0.62	0.81		
2019	1.3372	0.49	0.20	0.33	0.49	0.68	0.84		
2020	1.3306	0.58	0.23	0.43	0.58	0.73	0.87	0.23	
2021	1.2237	0.68	0.34	0.54	0.68	0.79	0.90	0.34	
2022	1.0423	0.76	0.52	0.67	0.76	0.85	0.93	0.30	
2023	1.0235	0.84	0.69	0.79	0.84	0.90	0.95	0.50	
2024	1.0000	0.92	0.85	0.90	0.92	0.95	0.98	0.70	
									<b>STRAIGHT DEPRECIATION DO NOT TREND</b>

**Example #1: Total Furniture Purchased in 2016 at an original cost of \$5,000**

Original Cost by Year of Acquisition X Multiplier X Life % = Market Value

Step 1) 5,000 X 1.4615 X 0.24 = 1,754 Market Value

Step 2) 1,754 X 13.75% = 241 Assessed Value

**Example #2: Total Computers Purchased in 2020 at an original cost of \$5,000**

Original Cost by Year of Acquisition X Life % = Market Value

Step 1) 5,000 X 0.23 = 1,150 Market Value

Step 2) 1,150 X 13.75% = 158 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.