

2026 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 & Gas</small>	3 Year Life % <small>All</small>	5 Year Life % <small>All</small>
2016	1.5363	0.21	0.20	0.20	0.21	0.43	0.71		
2017	1.5065	0.24	0.20	0.20	0.24	0.49	0.75		
2018	1.4564	0.30	0.20	0.22	0.30	0.55	0.78		
2019	1.4057	0.39	0.20	0.26	0.39	0.62	0.81		
2020	1.3988	0.49	0.20	0.33	0.49	0.68	0.84		
2021	1.2864	0.58	0.23	0.43	0.58	0.73	0.87	0.23	
2022	1.0957	0.68	0.34	0.54	0.68	0.79	0.90	0.34	
2023	1.0759	0.76	0.52	0.67	0.76	0.85	0.93	0.30	
2024	1.0608	0.84	0.69	0.79	0.84	0.90	0.95	0.50	
2025	1.0000	0.92	0.85	0.90	0.92	0.95	0.98	0.70	

STRAIGHT DEPRECIATION
DO NOT TREND

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 1.5363 X 0.21 = 1,613 Market Value

Step 2) 1,613 X 13.75% = 222 Assessed Value

Example #2: Total Computers Purchased in 2023 at an original cost of \$5,000

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

Step 1) 5,000 X 0.52 = 2,600 Market Value

Step 2) 2,600 X 13.75% = 357 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.