

2026 PERSONAL PROPERTY PERCENT GOOD RATE TABLE

Percent Good of Market Value by Year of Acquisition

EXEMPTION LIMIT \$30,100

Property Code	Item Description	Year Acquired																		
		25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	Older		
		%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	
5	FURNITURE & TRADE FIXTURES: Furniture, desks, beds, chairs, couches, apparel racks, aquariums, clocks, cribs, beauty & barber shop fixtures, bins, blinds, kiosks, ladders, file cabinets, fire extinguishers, shelving, lighting fixtures, safes, storage boxes, scaffolding, televisions, tables, non-billboard signs, buildings mobile type - digital billboard display	96	90	83	74	64	52	39	26	13	13	13	13	13	13	13	13	13	13	
12	COMPUTER HARDWARE: Computers, mainframes, data processing equipment & peripherals, expansion boards, palm pilots, copiers, printer/copy/fax combos, POS sys, modems, monitors, 3D printer (desktop only)	62	46	21	9	7	7	7	7	7	7	7	7	7	7	7	7	7	7	
1	SHORT LIFE PROPERTY: Computer software, linens, towels, sheets, pots, pans, toys, uniforms, tuxedo & costume rentals, pallets, books, barricades, non-rental videos.	76	47	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	
3	SHORT LIFE EQUIPMENT: Office machines, alarm sys., ATMs, auto. engine analysis machines, cameras, cash registers, coin & bill changing machines, credit card imprinters, fax machines, rent to own merchandise, small eq. rentals, sound & surveillance sys, telephones, VCRs, DVDs, vending eq., beauty & barbershop equipment, web-cams.	90	79	59	41	21	21	21	21	21	21	21	21	21	21	21	21	21	21	
8	MACHINERY EQUIPMENT AND MEDICAL DENTAL EQUIPMENT: Carpet cleaners & buffers, air conditioners & filters, welders, automotive lift & lube equipment, broadcasting receiving equipment, washer & dryer, car wash equipment, coffee makers, food preparation equipment, drink dispensers, microwaves, ovens, refrigerators, freezers, golf carts, hand tools, compressors, vacuums. Surgical, laboratory equipment, optical equipment, medical beds & chairs, dental & chiropractic equipment, medical tables, stools, and veterinary equipment, 3D Printer	97	93	89	82	74	65	54	43	33	22	11	11	11	11	11	11	11	11	
13	HEAVY EQUIPMENT: Asphalt paving equipment, backhoe, loaders, construction equipment, conveyers, crushers, excavators, graders, hydraulic cranes.	75	72	69	67	64	61	58	55	53	50	47	44	41	39	39	39	39	39	
2	COMPUTER INTEGRATED MACHINERY: <i>Must fit each of the following five criteria:</i> 1) cannot operate without computer 2) sold as a single unit 3) performs multiple functions 4) is controlled by a programmable central processing unit 5) cannot be expanded; i.e. Computerized assembly machinery Includes: Cat Scan, MRI, Mammography, Cerec, Ultrasound, Cath Lab, Digital X-Ray	96	89	79	68	56	43	29	14	14	14	14	14	14	14	14	14	14	14	
16	LONG LIFE PROPERTY: Includes billboards, sign towers, buried cable, bulk storage tanks, underground & surface tanks, truck scales, grain elevators, tanks for bulk storage, antennas, pipelines, ski lifts, towers, large storage trailers, solar panels & equipment.	97	96	94	91	90	89	85	80	73	67	59	56	54	47	40	31	25		
41	VIDEO TAPES & GAMES: Rentals only.	(2008 = 18; 2007 = 9; 2006 = 9; 2005 = 9, 2004 = 9)																		
		\$15.00 per video/game if purchased in 2025, \$3.00 if purchased any other year																		