





## **Common Furniture, Fixture, Machinery and Equipment Life Expectancies 2026 School District Property Value Study (SDPVS)**

These tables are for use in the SDPVS. These tables are posted annually in March and are subject to change until the preliminary SDPVS findings are certified. Appraisal districts should develop independent schedules relevant to their local jurisdiction and the tax year for which they are appraising.

<b>Electrical</b>	<b>6 Years</b>
<b>Furniture and Fixtures</b>	<b>10 Years</b>
<b>Machinery and Equipment</b>	<b>NAICS dependent</b>
<b>Computers - Mainframe</b>	<b>5 Years</b>
<b>Computers - Personal</b>	<b>3 Years</b>
<b>Office Equipment</b>	<b>6 Years</b>
<b>Passenger Vehicles</b>	<b>5 Years</b>
<b>Trucks</b>	<b>8 Years</b>
<b>Signs (not billboards)</b>	<b>10 Years</b>



# Trend Factors

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Effective Age	Trend Factor
1	1.00
2	1.02
3	1.05
4	1.09
5	1.16
6	1.20
7	1.21
8	1.23
9	1.25
10	1.27
11	1.28
12	1.28
13	1.28
14	1.28
15	1.28
16	1.28
17	1.28
18	1.28
19	1.28
20	1.28