

**Marion Central Appraisal District**  
**2026 Depreciation Guide**  
**Furniture, Fixtures, Equipment & Vehicles**  
**Business Personal Property**

Year	5 Yrs	10 Yrs	10Yrs	10Yrs
Acquired	Office	FF&E	Machinery	Heavy
	Equipment		Equipment	Equipment
2025	.85	.90	.90	.95
2024	.70	.80	.80	.85
2023	.55	.70	.70	.80
2022	.40	.60	.60	.75
2021	.25	.50	.50	.70
2020	.10	.40	.40	.60
2019	.10	.30	.30	.50
2018	.10	.20	.20	.40
2017	.10	.10	.20	.30
2016	.10	.10	.20	.20
2015	.10	.10	.20	.20
2014	.10	.10	.20	.20
2013	.10	.10	.20	.20

**Salvage Value of "in use property":**

**10% of original cost FF&E, vehicles, trailers and trucks, office and computer equipment**

**20% of original cost for machinery & heavy machinery equipment**