

**Larry Bartlett, JD, CFA - Volusia County Property Appraiser
2025 Tangible Personal Property Present Worth Table**

		Economic Life of Personal Property												
		3	4*	4	5	6	7	8	9	10	11	12	15	20
Year Property was Acquired	2024	55%	82%	83%	85%	87%	89%	90%	91%	92%	93%	94%	95%	97%
	2023	35%	60%	66%	70%	74%	77%	80%	83%	85%	87%	88%	91%	94%
	2022	13%	40%	43%	53%	58%	63%	68%	72%	77%	79%	81%	86%	91%
	2021	13%	24%	29%	41%	50%	58%	65%	70%	74%	77%	80%	85%	90%
	2020	12%	18%	24%	30%	40%	49%	57%	67%	70%	74%	78%	82%	90%
	2019	11%	15%	21%	24%	31%	37%	44%	55%	65%	70%	73%	77%	85%
	2018		5%	19%	19%	24%	29%	34%	43%	53%	56%	60%	71%	81%
	2017			18%	18%	20%	23%	24%	34%	39%	46%	52%	63%	78%
	2016				18%	20%	21%	22%	24%	24%	33%	40%	54%	72%
	2015					20%	21%	22%	22%	23%	28%	33%	49%	68%
	2014						21%	22%	22%	23%	26%	28%	43%	64%
	2013							21%	22%	23%	24%	26%	37%	60%
	2012									23%	24%	24%	32%	55%
	2011										24%	24%	28%	50%
	2010										24%	24%	28%	47%
	2009												26%	43%
	2008												26%	39%
	2007													36%
	2006													
	2005													
2004														
2003														
2002														
2001														

Equipment values tend to stabilize near the end of the normal life. At this point, condition and usage become more important than actual age.

These indexed rates are to be applied to the "Original Cost" of personal property.

** - This column should be applied to computers & peripherals.*

2025 Life Assignment Guide			
4 Year Life	5 Year Life	5 Year Life Continued	6 Year Life
CELL PHONES	ATM MACHINE	PALLETS/WOOD	AUDIO/VISIAL EQP
COMPUTERS	2 WAY RADIOS	RENTAL EQP	BACKHOES
COMPUTER PERIPHERALS	BOUNCE HOUSES	SMALL HAND TOOLS	BOBCATS
COMPUTER PRINTERS	DIGITAL CAMERA	TELEVISIONS	COPIERS

SCANNERS/FAX	DVD/BLUE RAY PLAYER	VIDEO GAME CONSOLES	CRANES
	DVDs	VR HEADSETS	CT SCAN EQP
	EDGERS/LEAF BLOWER EQP	WALK BEHIND MOWER	DIALYSIS EQP/MED EQP
	GOLF CARTS		DIGITAL PRINTERS/3D
	GPS UNITS		DRONES
	HANDHELD DEVICES		EXCAVATORS
	HOTEL FF-BEACHSIDE	Unfactored 5 Year Life	HEAVY CONSTRUCTION EQP
	MOLD/DIES/TOOLING	LEASEHOLD IMP	MRI/HI TECH MED EQP
	P.O.S.EQP		PHOTO LAB EQP
	PAGERS		RADIO/TV BROADCAST EQP
7 Year Life	8 Year Life	9 Year Life	10 Year Life
RESTAURANT (FAST FOOD)	DIGITAL BILLBOARDS	RETAIL TRADE FIX & EQP	ANTENNAS
RETAIL MISC	SECURITY/ALARM SYS	WHOLESALE FIX & EQP	APPLIANCES
	TELEPHONE/PBX EQP		BANK EQUIPMENT
			BARBER/BEAUTY SHOP EQP
			BOWLING ALLEY EQP
			CAR WASH EQP
11 Year Life	12 Year Life	15 Year Life	COMPRESSORS
PRINTING PRESS	FIBER OPTIC CABLE	SILOS	DENTAL OFFICES
	METALLIC CABLE	TANKS	DRYCLEANING EQP
			GENERATORS
20 Year Life			HOSPITAL FF& EQP
CELL TOWERS			LAUNDRY EQP
			MODULAR BLDG-LEASE
			MOTEL/HOTEL FF & EQP
			NON DIGITAL BILLBOARDS
			OFFICE FF & EQP
			SAFES
			RESTAURANT & BAR EQP
			SIGNAGE