

**2026 Life Assignment Guide**

4 Year Life	5 Year Life	6 Year Life	7 Year Life	8 Year Life	9 Year Life
CELL PHONES	2 WAY RADIOS	BACKHOES	DELI & BAKERY EQUIPMENT	AUDIO/VISUAL EQUIPMENT	RADIO/TV BROADCAST EQUIPMENT
COMPUTERS	ARCADE GAMES	BOBCATS	FAST FOOD FURNITURE & EQUIPMENT	CONSTRUCTION EQUIPMENT	RETAIL TRADE FIXTURES AND EQUIPMENT
COMPUTER PERIPHERALS	ATM MACHINE	COPIERS	REFRIGERATED REACH-IN COOLER	DIGITAL BILLBOARDS	WHOLESALE FIXTURES AND EQUIPMENT
COMPUTER PRINTERS	BOUNCE HOUSES	CRANES		SECURITY/ALARM SYSTEMS	
EDP EQUIPMENT	DIGITAL CAMERA	CT SCAN EQUIPMENT		TELEPHONE/PBX EQUIPMENT	
LEASED EDP EQUIPMENT	DVD/BLUE RAY PLAYER	DIALYSIS EQUIPMENT/MEDICAL EQUIPMENT			
SCANNERS/FAX	EDGERS/LEAF BLOWER EQP	DIGITAL PRINTERS/3D			
	FORKLIFT BATTERIES	DRONES			
	GOLF CARTS.	ELECTRICAL EQUIPMENT			
	GPS UNITS	EXCAVATORS			
	HANDHELD DEVICES	FLIGHT SIMULATORS			
	JETSCAN/CASH MACHINE	HEAVY CONSTRUCTION EQUIPMENT			
	JIGS	HI TECH DENTAL EQUIPMENT			
	LANDSCAPE EQUIPMENT	HI TECH MEDICAL EQUIPMENT/MRI			
	MOLD/DIES/TOOLING	LAB EQUIPMENT			
	PAGERS	POSTAGE METERS (FURNITURE & EQUIPMENT)			
	PALLETS/WOOD	PHOTO LAB EQUIPMENT			
	POOL CLEANING EQUIPMENT				
	POS EQUIPMENT				
	RENTAL EQUIPMENT				
	SMALL HAND TOOLS				
	TELEVISIONS				
	VIDEO GAME CONSOLES				
	VR HEADSETS				
	WALK BEHIND MOWERS				
	* LEASEHOLD IMPROVEMENTS				
10 Year Life	11 Year Life	12 Year Life	15 Year Life	20 Year Life	30 Year Life
AIRLINE EQUIPMENT	PRINTING PRESS	FIBER OPTIC CABLE	GAS STATION TANKS(UNDERGROUND)	CELL TOWERS	SEWER/WATER PLANTS
ANTENNAS		METALLIC CABLE	SILOS	CEMENT MANUFACTURING	
APPLIANCES			STORAGE TANKS	PIPING	
AUTO REPAIR				PIPELINE	
BANK EQUIPMENT				SOLAR PANELS	
BAR & LOUNGE					
BARBER/BEAUTY SALON EQUIPMENT					
BOWLING ALLEY EQUIPMENT					
BOWLING LANES					
CAR WASH EQUIPMENT					
COLD STORAGE					
COMPRESSORS					
DENTAL EQUIPMENT					
DRYCLEANING EQUIPMENT					
FARM EQUIPMENT					
FORKLIFTS					
FUNERAL HOME EQUIPMENT					
GENERATORS					
HOSPITAL FF & EQUIPMENT					
LAUNDRY EQUIPMENT					
MACHINE SHOPS					
MEDICAL FF&E					
MOTEL/HOTEL FF & EQUIPMENT					
NON DIGITAL BILLBOARDS					
OFFICE FF & EQUIPMENT					
OPTICAL EQUIPMENT					
SAFES					
SIGNS					
SURVEY EQUIPMENT					
THEATER EQUIPMENT					
SERVICE STATION EQUIPMENT					
VETERINARY EQUIPMENT					
WALK-IN COOLERS/FREEZERS					

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.

\* - The % good factor table applied for computers & peripherals.