



**2025 DEPRECIATION SCHEDULES**

**Schedule 1**  
**6 yr class life**

Heavy construction, Contractor's equip., Drilling & well service equip.

2024	93%
2023	78
2022	64
2021	49
2020	34
2019	20
2018	13

**Schedule 2**  
**10 yr class life**

F F & E, Communications, Phone systems, Vending machines, Recreation equip., Residential furnishings, Motels, Restaurants & bars, farm equip.

2024	96%
2023	87
2022	78
2021	69
2020	61
2019	52
2018	43
2017	34
2016	26
2015	17
2014	13

**Schedule 3**  
**6 yr class life**

Computer equip, typewriters, copiers, calculators, Fax machines, Electronic equip., Cell phones

2024	93%
2023	78
2022	64
2021	49
2020	34
2019	20
2018	13

**Schedule 5**  
**3 yr class life**

Short term rentals, TV's, VCR's, Video games, etc. Electrical tools, Hand tools, Software

2024	85%
2023	56
2022	27
2021	13

**Schedule 4**  
**20 yr class life**

Wood billboards, All signs

2024	98%
2023	94
2022	89
2021	85
2020	80
2019	76
2018	72
2017	67
2016	63
2015	58
2014	54
2013	50
2012	45
2011	41
2010	37
2009	32
2008	28
2007	23
2006	19
2005	15
2004	13

**Schedule 6**  
**14 yr class life**

Manufacturing equip. of chemical, rubber, metals, stone, glass, steel mills

2024	97%
2023	91
2022	84
2021	78
2020	72
2019	66
2018	59
2017	53
2016	47
2015	41
2014	34
2013	28
2012	22
2011	16
2010	13

**Schedule 7**  
**25 yr class life**

Gas & purification plants, Pipelines, Oil field compressors, Storage & holding tanks

2024	98%
2023	95
2022	91
2021	88
2020	84
2019	81
2018	77
2017	74
2016	70
2015	70
2014	67
2013	63
2012	56
2011	53
2010	49
2009	46
2008	42
2007	39
2006	35
2005	32
2004	28
2003	25
2002	21

2001	18%
2000	14
1999	13

**Schedule 8**  
**45 yr class life**

Metal Billboards, Bank vaults

2024	99%	2001	54%
2023	97	2000	53
2022	95	1999	51
2021	93	1998	49
2020	91	1997	47
2019	89	1996	45
2018	87	1995	43
2017	86	1994	41
2016	84	1993	39
2015	82	1992	37
2014	80	1991	35
2013	78	1990	33
2012	76	1989	31
2011	74	1988	29
2010	72	1987	27
2009	70	1986	25
2008	68	1985	23
2007	66	1984	21
2006	64	1983	20
2005	62	1982	18
2004	60	1981	16
2003	58	1980	14
2002	56	1979	13

**School District Codes**

**City is in first position (a number)**

- 1 Bernalillo
- 2 Corrales
- 3 Cuba
- 4 Jemez Springs
- 5 **Rio Rancho X**
- 6 San Ysidro
- 7 Open for next city
- 8 County (no city)

**Schools are the next numbers**

- 01 1I - Bernalillo (In)
- 02 1O - Bernalillo (Out)
- 03 2A - Corrales
- 04 20I - Cuba (In)
- 05 20O - Cuba (Out)
- 06 31J - Jemez Springs
- 07 31O - Jemez Springs (Out)
- 08 31RR - Rio Rancho
- 09 31S - San Ysidro
- 10 **94I - Rio Rancho (In) X**
- 11 94O - Rio Rancho (Out)
- 12 2AC - Albuquerque-Corrales

**Special Districts follow in Alpha order**

- C CNM X**
- R Middle Rio Grande Conservancy District
- P Ranchos De Placitas
- S SSCAFCA X**
- W Cuba Soil & Water Conservancy District
- I Placitas Homestead Imp District
- H Hospital X**
- A AMAFCA
- M Mariposa East Public Imp District
- E ESCAFCA
- L ESCAFCA\_P

**Then followed**

- by either:**
- '\_R' Res
- '\_NR' Non-Res X

Example: 510 CSH\_NR = Rio Rancho (In) with Special Districts of CNM, SSCAFCA & Hospital and is a Non-Residential property.