

**PERSONAL PROPERTY GUIDELINES
MARION COUNTY, OREGON
2025-26**

YEAR	3A	10Y	14Y	12Y	7Y	EXMPT	5B	4A	15C	5A	3B	5C	1Y	3Y	10Y	22Y	27Y	8Y	15A	15B	20Y			
ACQ	A	B	C	D	E	EX	F	G	H	I	J	K	L	M1	N	N1	ND	NON	O	Q	R	U	V	Z
2024	70	83	70	85	76	0	75	49	88	95	58	65	75	50	65	77	100	100	96	97	83	65	83	97
2023	20	76	67	80	60		60	33	83	93	32	45	50		25	60			95	96	73	63	73	93
2022	15	66	63	74	43		47	13	79	91	19	30	35		15	46			94	95	63	58	66	89
2021		59	59	68	32		39	7	74	88	10		30		0	36			93	94	56	52	59	85
2020		52	54	61	23		30		71	83	7		25			28			90	93	49	46	52	81
2019		45	47	56	14				66	77						22			87	92	42	42	45	77
2018		39	42	51	10				63	72						17			84	91	37	38	39	73
2017		37	38	50					60	66						13			80	89	30	34	37	69
2016		33	34	44					57	59						10			76	86		31	35	64
2015		30	31	39					54	53						0			72	84		28	30	59
2014			28	34					51	47									67	81		25	30	54
2013			25	30					46	41									63	79		23	25	49
2012			20						41	35									58	76		21	20	44
2011			18						37	31									53	73		20	20	39
2010									30	28									49	70		18	15	35
2009										27									44	66				31
2008										26									40	63				27
2007										25									36	58				24
2006																			33	52				21
2005																			32	47				20
2004																			31	44				
2003																			30	42				
2002																				41				
2001																				40				
2000																				39				
1999																				38				
1998																				37				

- A FLIPPER GAMES, ARCADE GAMES, BLU-RAY DVDs, DVDs
- B APPLIANCES, MOTEL FURNISHINGS, RESTAURANT/RETAIL EQUIP, CAMERAS, ANALOG PRINTING PRESSES, DVD KIOSKS
CUBICLES & SYSTEM FURN, COMMERCIAL PLASTIC TRASH CONTAINERS (14GAL-95GAL), KIDDIE RIDES, VACUUMS
- C MOBILE CONSTRUCTION EQUIP (BACKHOE, FORKLIFTS, ETC...) FIXED LOAD EQUIP
- D REFRIGERATED/FROZEN FOOD CASES, WALK-IN COOLERS/FREEZERS, BOWLING ALLEY FURN, BOOK BINDERS, ENV STUFFERS,
DRILL PIPE, TATOO GUNS
- E HI-TEK MEDICAL ELECTRONIC EQUIP, MAINFRAME EQUIP, RESTAURANT BOOTHS & CHAIRS
- EX EXEMPT-NO RMV
- F ELECTRONICS (PHONES, FAXES, CASH REGISTERS), TANNING BEDS, ATMs, CURRENCY/COIN COUNTERS, COPIERS
- G OAK WINE BARRELS, TAPS
- H FURNITURE, MAJOR MEDICAL EQUIP, AUTO REPAIR, CABINET SHOP, MACHINE SHOP, PRINT SHOP, THEATER EQUIP,
FLOATING PROPERTY (if not licensed with Marine Board), DROP BOXES, DUMPTSTERS, CONTAINERS, LEASEHOLD IMPROVEMENTS
- I BOX PRINTERS, CONVEYORS, DEWATERING UNITS, DUMPERS, FILTERING EQUIP, HOISTS, HOPPERS, IND WASHERS
- J PERSONAL COMPUTERS, DIGITAL CAMERAS, PDAs, CAD/CAM EQUIP, ROBOTICS, WORD PROCESSORS,
DIGITAL KIOSKS
- K PHOTO/DVD EQUIP, VIDEO/DVD CAMERAS & ACC, CAMCORDERS, CELL PHONES, PAGERS
- L CALCULATORS, A/V EQUIP, DIGITAL PRINTING PRESS
- M1 VHS TAPES, WOOD PALLETS
- N SHORT-LIFE JIGS, DIES, MOLDS, PATTERNS, FORMS, TOOLING, PUNCHES
- N1 LONG-LIFE JIGS, DIES, MOLDS, PATTERNS, FORMS, TOOLING, PUNCHES
- ND NO DEPRECIATION
- NON NON-INVENTORY SUPPLIES
- O BARKERS, BORING MACH, COMM/IND COOKERS, DISTILLERS, EXTRACTORS, HEAT TREAT EQUIP, IND BLENDING EQUIP
- Q ANY VESSEL USED FOR PRODUCT AGENT OR CURING, FERMENTORS, LRG VOLUME METAL TOTES & BINS, TANKS, SS VATS, BEER KEGS
- R PAYPHONES, TIME CLOCKS, SHOPPING CARTS, CART WIZARD, NOVELTY FREEZERS, POOL TABLES
- U LOGGING EQUIPMENT
- V VENDING MACHINES
- Z HELICOPTERS (NOT FLYABLE)

ALWAYS ADD FREIGHT & INSTALLATION USING THE SAME CODE AS THE EQUIP