



Wyoming Department of Revenue  
Property Tax Division  
Personal Property Depreciation Tables

**DEPRECIATION TABLE**  
**FIXTURES & EQUIPMENT/ OIL & GAS**

Effective Age in Years	TYPICAL LIFE EXPECTANCY IN YEARS																	
	30	25	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
Normal Depreciation - Percentage																		
2	2	2	3	3	4	4	4	5	5	6	6	7	8	9	10	11	13	15
3	3	5	7	7	8	9	9	10	11	12	13	14	16	18	21	24	27	31
4	5	7	10	11	12	13	14	15	16	18	20	22	24	28	33	38	43	48
5	7	10	14	15	17	18	19	21	23	25	27	30	33	39	46	52	59	66
6	9	13	18	19	21	23	25	27	29	31	34	38	42	49	57	63	70	77
7	11	16	22	23	25	27	29	32	35	38	42	46	51	59	67	72	77	80
8	14	19	26	28	30	32	35	38	42	46	50	55	61	67	74	77	80	
9	16	22	30	32	35	38	42	45	49	53	57	63	70	74	78	80		
10	18	25	35	37	40	43	47	51	55	59	64	70	76	78	80			
11	21	29	40	43	46	49	53	57	61	66	71	75	79	80				
12	24	32	45	48	51	54	58	63	67	71	76	78	80					
13	26	36	50	53	56	60	64	69	72	75	78	80						
14	29	40	55	58	61	65	69	74	76	78	80							
15	32	44	60	63	66	69	73	77	78	80								
16	35	48	65	67	69	72	76	79	80									
17	39	52	69	71	73	75	78	80										
18	42	56	73	75	77	79	80											
19	46	61	76	77	78	80												
20	49	66	78	79	80													
21	53	70	79	80														
22	57	72	80															
23	60	74	80															
24	63	76																
25	66	77																
26	69	79																
27	72	79																
28	75																	
29	77																	
30	78																	
31	79																	
31	80																	



Wyoming Department of Revenue  
Property Tax Division  
Personal Property Depreciation Tables

**% GOOD TABLE FIXTURES & EQUIPMENT/ OIL & GAS**

Effective Age in Years	TYPICAL LIFE EXPECTANCY IN YEARS																	
	30	25	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
	% Good																	
1	98	98	97	97	96	96	96	95	95	94	94	93	92	91	90	89	87	85
2	97	95	93	93	92	91	91	90	89	88	87	86	84	82	79	76	73	69
3	95	93	90	89	88	87	86	85	84	82	80	78	76	72	67	62	57	52
4	93	90	86	85	83	82	81	79	77	75	73	70	67	61	54	48	41	34
5	91	87	82	81	79	77	75	73	71	69	66	62	58	51	43	37	30	23
6	89	84	78	77	75	73	71	68	65	62	58	54	49	41	33	28	23	20
7	86	81	74	72	70	68	65	62	58	54	50	45	39	33	26	23	20	
8	84	78	70	68	65	62	58	55	51	47	43	37	30	26	22	20		
9	82	75	65	63	60	57	53	49	45	41	36	30	24	22	20			
10	79	71	60	57	54	51	47	43	39	34	29	25	21	20				
11	76	68	55	52	49	46	42	37	33	29	24	22	20					
12	74	64	50	47	44	40	36	31	28	25	22	20						
13	71	60	45	42	39	35	31	26	24	22	2							
14	68	56	40	37	34	31	27	23	22	20								
15	65	52	35	33	31	28	24	21	20									
16	61	48	31	29	27	25	22	20										
17	58	44	27	25	23	21	20											
18	54	39	24	23	22	20												
19	51	34	22	21	20													
20	47	30	21	20														
21	43	28	20															
22	40	26																
23	37	24																
24	34	23																
25	31	21																
26	28	21																
27	25																	
28	23																	
29	22																	
30	21																	
31	20																	