



Wyoming Department of Revenue  
Property Tax Division  
Personal Property Life Tables

**Wyoming Department of Revenue Life Tables for  
Personal Property and Oil & Gas Equipment  
Personal Property Life Expectancies**

Life Years	Description
5	Hand Tools/Warehouse Equipment
6	Copiers, Fax, Vending
6	Construction Equipment (Mixers, Scaffolding, Saws, Welders, Etc.)
6	Photography, Radio, Television
6	Helicopters
6	Miscellaneous Machinery & Shop Equipment (Specialty Tools, Dies, Jigs, Etc.)
6	Professional and Scientific Instruments
6	PC Computers/Main Frames/Video Equipment/Cassettes & Games
9	Auto/Rec and Etc. Sales/Repair & Service Stations
9	Telephone/Telegraph/CTV Microwave Origination Test
10	Bulletin Boards/Neon Signs
10	Cinema/Theater/Auditoriums/Playhouse Equipment
10	Laundry/Cleaners/Car Wash Equipment
10	Furniture, Fixtures and Equipment
10	Farm Machinery (Tractors, Combines, Utensils, Wagons, Etc.)
10	Garbage Dumpsters
10	Golf Clubs/Pool & Billiards/Bowling/Rental Boats Equipment
10	Hotels/Motels/RV Campgrounds/Tr. Parks Rental Furnishings
10	Heavy Machinery & Equipment (Draglines, Cranes, Excavation, Etc.)
10	Law Libraries
10	Medical & Health Services Equipment, Offices/Hospital Furnishings
10	Mining Quarrying on Non-Metallic Minerals (Except Fuels)
10	Restaurants and Bars
10	Saddles/Harnesses/Outfitter Equipment
10	Telecommunications Equipment
10	CTV Subscriber Connection and Distribution
10	Woodworking Mfg., Sawmills, Lumber Products
11	Estimate (BIA)
11	Printing/Publishing Machinery & Equipment
11	Cable TV Systems Headend Equipment
12	Aircraft
12	Amusement Parks/Health Clubs/Gyms
12	Food Processing/Breweries/Walk-In Coolers/Chillers, Etc.
12	Fabricated Metal Machinery & Equipment
12	Materials & Supplies (Not for Resale)



Wyoming Department of Revenue  
Property Tax Division  
Personal Property Life Tables

<b>Personal Property Life Expectancies Continued</b>	
12	Ski Lifts
13	Paper & Allied Products Machinery & Equipment
14	Foundry Products
14	Primary Metal Industry Machinery & Equipment
15	Moveable Buildings
20	Railroad Spurs
20	Billboard Signs
20	Tower Structures
22	Chemical Pipeline
22	Propane Tanks, Transformers
30	MBH (Single, Double, Triple)



Wyoming Department of Revenue  
Property Tax Division  
Personal Property Life Tables

**Oil & Gas Equipment Life Expectancies**

Life Years	Description
5	Hand Tools/Warehouse Equipment
6	Copiers, Fax, Vending
6	Construction Equipment (Mixers, Scaffolding, Saws, Welders, Etc.)
6	Drill Pipe, Drill Stem and Drill Collars
6	Helicopters
6	Miscellaneous Machinery & Shop Equipment (Specialty Tools, Dies, Jigs, Etc.)
6	PC Computers/Main Frames/Video Equipment/Cassettes & Games
6	CBM Well Heads for Shallow Wells
10	Furniture, Fixtures and Equipment
10	Telecommunications Equipment
11	Estimate (BIA)
12	Aircraft
12	Materials & Supplies (Not for Resale)
14	Field Equipment
14	Drilling Rigs
15	Buildings/Bunk Houses
15	Moveable Buildings
20	Railroad Spurs
20	Billboard Signs
22	Pipelines
22	Propane Tanks, Transformers
30	MBH (Single, Double, Triple)