



**2026 DEPRECIATION SCHEDULES**

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

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

2025	93%
2024	78
2023	64
2022	49
2021	34
2020	20
2019	13

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

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

2025	96%
2024	87
2023	78
2022	69
2021	61
2020	52
2019	43
2018	34
2017	26
2016	17
2015	13

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

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

2025	93%
2024	78
2023	64
2022	49
2021	34
2020	20
2019	13

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

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

2025	85%
2024	56
2023	27
2022	13

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

Wood billboards, All signs

2025	98%
2024	94
2023	89
2022	85
2021	80
2020	76
2019	72
2018	67
2017	63
2016	58
2015	54
2014	50
2013	45
2012	41
2011	37
2010	32
2009	28
2008	23
2007	19
2006	15
2005	13

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

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

2025	97%
2024	91
2023	84
2022	78
2021	72
2020	66
2019	59
2018	53
2017	47
2016	41
2015	34
2014	28
2013	22
2012	16
2011	13

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

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

2025	98%
2024	95
2023	91
2022	88
2021	84
2020	81
2019	77
2018	74
2017	70
2016	70
2015	67
2014	63
2013	56
2012	53
2011	49
2010	46
2009	42
2008	39
2007	35
2006	32
2005	28
2004	25
2003	21

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

Metal Billboards, Bank vaults

2025	99%	2002	54%
2024	97	2001	53
2023	95	2000	51
2022	93	1999	49
2021	91	1998	47
2020	89	1997	45
2019	87	1996	43
2018	86	1995	41
2017	84	1994	39
2016	82	1993	37
2015	80	1992	35
2014	78	1991	33
2013	76	1990	31
2012	74	1989	29
2011	72	1988	27
2010	70	1987	25
2009	68	1986	23
2008	66	1985	21
2007	64	1984	20
2006	62	1983	18
2005	60	1982	16
2004	58	1981	14
2003	56	1980	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.