CITY OF SOUTH PORTLAND
Assessing

CURRENT YEAR: TY2025	FY2025-2026		DECLARED RATIO: 100%

STATE TYPE = F OR RF
(RF: REIMBURSABLE F&F)

FURNITURE, FIXTURES, EQUIPMENT
DEPRECIATION CODE: A = 10-YEAR, TREND FACTOR (M&S NATL EQUIP AVE)

FURNITURE, FIXTURES, EQUIPMENT USED IN BUSINESS, SIGNS, SHELVING, ITEMS REMOVED IF BUSINESS RELOCATES.

YEARLY TREND FACTOR
SECTION 98 Pages 7 QTRLY AND 8 YEARLY
EQUIPMENT NATIONAL AVERAGE

YEAR	ACQUIRED	TREND	PERCENT GOOD	RATIO	RESULT
0	2025	1.01	0.98	100%	0.99
1	2024	1.02	0.93	100%	0.95
2	2023	1.04	0.87	100%	0.91
3	2022	1.17	0.80	100%	0.93
4	2021	1.26	0.74	100%	0.93
5	2020	1.26	0.67	100%	0.84
6	2019	1.30	0.61	100%	0.79
7	2018	1.33	0.55	100%	0.73
8	2017	1.35	0.48	100%	0.65
9	2016	1.34	0.42	100%	0.56
10	2015	1.35	0.35	100%	0.47
	2014 & OLDER	1.37	0.29	100%	0.40

STATE TYPE = C OR RC
(RC: REIMBURSABLE COMPUTER)

COMPUTER SOFTWARE AND EQUIPMENT
DEPRECIATION CODE: 5 = 5-YEAR ACCELERATED

COMPUTERS AND BASIC SOFTWARE
MONITORS, TELEVISIONS, PERIPHERALS
TABLETS

YEAR	ACQUIRED	TREND	PERCENT GOOD	RATIO	RESULT
0	2025	1.01	0.98	100%	0.99
1	2024	1.02	0.82	100%	0.84
2	2023	1.04	0.65	100%	0.68
3	2022	1.17	0.49	100%	0.57
4	2021	1.26	0.32	100%	0.40
5	2020	1.26	0.25	100%	0.31
	2019 & OLDER	1.30	0.20	100%	0.26

STATE TYPE = H OR RH
(RH: REIMBURSABLE HIGH-TECH)

HIGH-TECH EQUIPMENT
DEPRECIATION CODE: 7 = 7-YEAR

COPIERS, PHONES AND SYSTEMS, MULTI-FUNCTION PRINTER/COPIERS, TYPEWRITERS, CALCULATORS, HIGH-END SERVERS, NETWORK EQUIP PROPRIETARY SOFTWARE, POS SYSTEMS

YEAR	ACQUIRED	TREND	PERCENT GOOD	RATIO	RESULT
0	2025	1.01	0.98	100%	0.99
1	2024	1.02	0.90	100%	0.92
2	2023	1.04	0.81	100%	0.85
3	2022	1.17	0.72	100%	0.84
4	2021	1.26	0.62	100%	0.78
5	2020	1.26	0.53	100%	0.67
6	2019	1.30	0.44	100%	0.57
7	2018	1.33	0.35	100%	0.46
	2017 & OLDER	1.35	0.29	100%	0.39

STATE TYPE = M OR RM
(RM: REIMBURSABLE MACHINERY)

MACHINERY AND EQUIPMENT
DEPRECIATION CODE: A = 10-YEAR, TREND FACTOR (M&S NATL EQUIP AVE)

MOTORIZED EQUIPMENT, MEDICAL, ATM, PALLET JACKS, PRESSES, MACHINING EQUIPMENT, MOVING PARTS

YEARLY TREND FACTOR
SECTION 98 Pages 7 QTRLY AND 8 YEARLY
EQUIPMENT NATIONAL AVERAGE

YEAR	ACQUIRED	TREND	PERCENT GOOD	RATIO	RESULT
0	2025	1.01	0.98	100%	0.99
1	2024	1.02	0.93	100%	0.95
2	2023	1.04	0.87	100%	0.91
3	2022	1.17	0.80	100%	0.93
4	2021	1.26	0.74	100%	0.93
5	2020	1.26	0.67	100%	0.84
6	2019	1.30	0.61	100%	0.79
7	2018	1.33	0.55	100%	0.73
8	2017	1.35	0.48	100%	0.65
9	2016	1.34	0.42	100%	0.56
10	2015	1.35	0.35	100%	0.47
	2014 & OLDER	1.37	0.29	100%	0.40

04/2025: MARSHALL & SWIFT NATIONAL EQUIPMENT AVERAGE TREND FACTOR UPDATE AS OF APRIL 1, 2025