

2025 Depreciation Schedule Personal Property

Town of Freeport, Maine

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Furniture & Fixtures Category 1 & 4 10 Year Life Low percentage good 30%		
YEAR	IN SERVICE YEAR	%GOOD
0	2025	99
1	2024	92
2	2023	85
3	2022	78
4	2021	71
5	2020	64
6	2019	58
7	2018	51
8	2017	44
9	2016	37
10	2015	30
11	2014	30

Machinery & Equipment Category 2 12 Year Life Low percentage good 30%		
YEAR	IN SERVICE YEAR	%GOOD
0	2025	99
1	2024	93
2	2023	88
3	2022	82
4	2021	76
5	2020	70
6	2019	64
7	2018	59
8	2017	53
9	2016	47
10	2015	42
11	2014	36
12	2013	30

Computers Category 3 5 Year Life Low percentage good 20%		
YEAR	IN SERVICE YEAR	%GOOD
0	2025	99
1	2024	83
2	2023	67
3	2022	52
4	2021	36
5	2020	20
6	2019	20
7	2018	20
8	2017	20
9	2016	20
10	2015	20
11	2014	20