



Portland Housing Bureau

Rental Services Office

Director Shannon Callahan

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portlandoregon.gov/phb/rso

Rental Services Helpdesk Hours

MON, WED, FRI 9–11am and 1–4pm

Fixture, Appliance, Equipment, and Personal Property Depreciation Schedule Required Under Portland City Code Title 30.01.087.C.1

Within the City of Portland, a landlord may only apply security deposit funds for the repair and replacement of those fixtures, appliances, equipment, or personal property that are identified in the rental agreement and to which a value is attached in accordance with the depreciation schedule published in this notice.

A landlord may provide documentation reasonably acceptable to a tenant demonstrating why a different calculation is justified for a particular item so long as the documentation includes:

1. The current depreciated value of the fixture, appliance, equipment, or personal property;
2. An explanation of why the depreciated value derived from the Depreciation Schedule is inapplicable for the fixture, appliance, equipment, or personal property; and
3. A justification of how the repair or alternative replacement cost of the fixture, appliance, equipment, or personal property has been calculated or determined.

City of Portland Requirements

When determining the amount of security deposit funds to withhold for the repair and replacement of appliances or equipment, fixtures, or personal property, a landlord must discount the estimated original purchase price by the following depreciation schedule:

Appliances or Equipment (includes items such as refrigerators, microwave ovens, stovetops, ovens, dishwashers, etc.) depreciate over 15 years, or 6.67% per year.

Fixtures that are Carpets and Window Dressings (includes items such as carpet, flooring that is not permanently attached, blinds, curtains, etc.) depreciate over 10 years, or 10% per year.

Fixtures not including Carpets and Window Dressings (includes items such as faucets, sinks, toilets, tubs, permanently attached flooring, cabinetry, etc.) depreciate over 20 years, or 5% per year.

Personal Property (includes all other non-structural elements not covered by the fixtures, appliances, or equipment depreciation schedule) depreciate over 30 years, or 3.34% per year.



Example of Calculating Depreciated Value

Year 0: Appliance or equipment purchased for \$300

Year 8: **Depreciated Value = \$140**

Calculation

\$300 purchase price / 15-year depreciation = \$20 depreciation per year

\$20 depreciation per year x 8 years = \$160 of value depreciation

\$300 purchase price - \$160 of value depreciation = **\$140 of depreciated value**



If you believe you have been harassed or discriminated against because of your race, color, national origin, religion, gender, familial status, disability, marital status, source of income, sexual orientation including gender identity, domestic violence, type of occupation, or age over 18 seek legal guidance regarding your rights under Fair Housing law.

For translation or interpretation, please call 503-823-1303
TTY at 503-823-6868 or Oregon Relay Service at 711

503-823-1303: Traducción e interpretación | Chuyển Ngữ hoặc Phiên Dịch | 翻译或传译
Письменный или устный перевод | 翻訳または通訳 | Traducere sau Interpretare
번역 및 통역 | Письмовий або усний переклад | Turjumida ama Fasiraadda
الترجمة التحريرية والشفوية | ການແປພາສາ ຫຼື ການອະທິບາຍ

This requirement is in addition to any other rights and responsibilities set forth in the Oregon Residential Landlord and Tenant Act under Oregon Revised Statute Chapter 90, and Portland Landlord-Tenant Law under Portland City Code Title 30.

The information in this form is for educational purposes only. You should review appropriate state statute, city code, and administrative rule as necessary. If you need legal guidance, or are considering taking legal action, you should contact an attorney.