



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0061
1-916-274-3270 • FAX 1-916-285-0132
www.boe.ca.gov

SEN. GEORGE RUNNER (RET.)
First District, Lancaster

FIONA MA, CPA
Second District, San Francisco

JEROME E. HORTON
Third District, Los Angeles County

DIANE L. HARKEY
Fourth District, Orange County

BETTY T. YEE
State Controller

DEAN R. KINNEE
Executive Director

January 17, 2018

TO: CONDITION PERCENT GOOD FACTOR RECIPIENTS

Enclosed is a copy of the Expected Remaining Life and Condition Percent Factors to be used for lien date 2018. These factors are being distributed by the State-Assessed Properties Division staff of the California State Board of Equalization and are based on the Iowa State University R-3 Survivor Curve and a discount rate of 5.25%. These factors were developed for use in the valuation of state-assessed property.

If you have any questions related to the enclosed document, please contact the State-Assessed Properties Division at 1-916-274-3270.

Sincerely,

/s/ Richard Reisinger

Richard Reisinger, Chief
State-Assessed Properties Division

RR:ah
Enclosure

State Assessed Properties Division
 Expected Remaining Life and Condition Percent Good Factors @ 5.25%

Single Life
 Lien Date 2018

		AVERAGE LIFE																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
AGE																					AGE
1	0 - 15	1 - 50	2 - 67	3 - 75	4 - 80	5 - 84	6 - 87	7 - 89	8 - 90	9 - 91	10 - 92	11 - 93	12 - 94	13 - 94	14 - 95	15 - 95	16 - 96	17 - 96	18 - 96	1	
2		0 - 16	1 - 37	2 - 52	3 - 61	4 - 68	5 - 73	6 - 77	7 - 80	8 - 82	9 - 84	10 - 86	11 - 87	12 - 88	13 - 89	14 - 90	15 - 91	16 - 92	17 - 92	2	
3		0 - 2	1 - 16	1 - 32	2 - 44	3 - 53	4 - 60	5 - 65	6 - 70	7 - 73	8 - 76	9 - 79	10 - 81	11 - 82	12 - 84	13 - 85	14 - 87	15 - 88	16 - 88	3	
4			0 - 6	1 - 17	2 - 29	2 - 39	3 - 47	4 - 54	5 - 60	6 - 64	7 - 68	8 - 71	9 - 74	10 - 76	11 - 78	12 - 80	13 - 82	14 - 83	15 - 83	4	
5				0 - 8	1 - 17	2 - 27	3 - 36	4 - 44	4 - 50	5 - 55	6 - 60	7 - 64	8 - 67	9 - 70	10 - 73	11 - 75	12 - 77	13 - 79	14 - 79	5	
6				0 - 3	1 - 10	1 - 17	2 - 26	3 - 34	4 - 41	5 - 47	5 - 52	6 - 57	7 - 61	8 - 64	9 - 67	10 - 70	11 - 72	12 - 74	13 - 74	6	
7					0 - 5	1 - 11	1 - 18	2 - 25	3 - 32	4 - 39	5 - 45	6 - 50	7 - 54	8 - 58	8 - 61	9 - 64	10 - 67	11 - 70	12 - 70	7	
8					0 - 1	1 - 7	1 - 12	2 - 18	2 - 25	3 - 31	4 - 37	5 - 43	6 - 48	7 - 52	8 - 56	9 - 59	10 - 62	11 - 65	12 - 65	8	
9						0 - 3	1 - 8	1 - 13	2 - 19	3 - 25	3 - 31	4 - 36	5 - 41	6 - 46	7 - 50	8 - 54	9 - 57	10 - 60	11 - 60	9	
10							0 - 4	1 - 9	1 - 14	2 - 19	3 - 24	4 - 30	4 - 35	5 - 40	6 - 45	7 - 49	8 - 52	9 - 56	10 - 56	10	
11								0 - 1	1 - 6	1 - 10	2 - 15	2 - 20	3 - 25	4 - 30	5 - 35	5 - 39	6 - 43	7 - 47	8 - 51	11	
12									0 - 3	1 - 7	1 - 11	2 - 15	2 - 20	3 - 25	4 - 29	5 - 34	6 - 39	7 - 43	8 - 46	12	
13										0 - 4	1 - 8	1 - 12	2 - 16	3 - 21	3 - 25	4 - 29	5 - 34	6 - 38	7 - 42	13	
14										0 - 2	1 - 6	1 - 9	2 - 12	2 - 16	3 - 21	4 - 25	4 - 29	5 - 34	6 - 38	14	
15											0 - 3	1 - 7	1 - 10	2 - 13	2 - 17	3 - 21	4 - 25	4 - 30	5 - 33	15	
16											0 - 1	1 - 4	1 - 8	2 - 11	2 - 14	3 - 18	3 - 22	4 - 26	5 - 29	16	
17												0 - 2	1 - 5	1 - 8	2 - 12	2 - 15	3 - 19	3 - 22	4 - 26	17	
18													0 - 3	1 - 7	1 - 9	2 - 13	2 - 16	3 - 19	4 - 23	18	
19														0 - 1	1 - 5	1 - 7	2 - 10	2 - 13	3 - 16	19	
20															0 - 2	1 - 5	1 - 9	2 - 11	2 - 14	20	
21																1 - 4	1 - 7	2 - 9	2 - 12	21	
22																	0 - 2	1 - 4	1 - 7	22	
23																		0 - 3	1 - 5	23	
24																			0 - 1	24	
25																			0 - 2	25	
26																				26	
27																			0 - 3	27	
28																			0 - 1	28	
29																				29	
30																				30	

State Assessed Properties Division
 Expected Remaining Life and Condition Percent Good Factors @ 5.25%

Single Life
 Lien Date 2018

AVERAGE LIFE																			
	19	20	21	22	23	24	25	30	35	40	45	50	55	60	65	70	75	80	
1	18 - 96	19 - 97	20 - 97	21 - 97	22 - 97	23 - 97	24 - 98	29 - 98	34 - 99	39 - 99	44 - 99	49 - 99	54 - 99	59 - 100	64 - 100	69 - 100	74 - 100	79 - 100	1
2	17 - 92	18 - 93	19 - 94	20 - 94	21 - 94	22 - 95	23 - 95	28 - 96	33 - 97	38 - 98	43 - 98	48 - 99	53 - 99	58 - 99	63 - 99	68 - 99	73 - 99	78 - 100	2
3	16 - 89	17 - 89	18 - 90	19 - 91	20 - 91	21 - 92	22 - 93	27 - 95	32 - 96	37 - 97	42 - 98	47 - 98	52 - 98	57 - 99	62 - 99	67 - 99	72 - 99	77 - 99	3
4	15 - 84	16 - 86	17 - 87	18 - 88	19 - 88	20 - 89	21 - 90	26 - 93	31 - 94	36 - 96	41 - 97	46 - 97	51 - 98	56 - 98	61 - 99	66 - 99	71 - 99	76 - 99	4
5	14 - 80	15 - 82	16 - 83	17 - 84	18 - 85	19 - 86	20 - 87	25 - 91	30 - 93	35 - 94	40 - 96	45 - 97	50 - 97	55 - 98	60 - 98	65 - 98	70 - 99	75 - 99	5
6	13 - 76	14 - 78	15 - 79	16 - 81	17 - 82	18 - 83	19 - 84	24 - 88	29 - 91	34 - 93	39 - 95	44 - 96	49 - 97	54 - 97	59 - 98	64 - 98	69 - 98	74 - 99	6
7	12 - 72	13 - 74	14 - 76	15 - 77	16 - 79	17 - 80	18 - 81	23 - 86	28 - 90	33 - 92	38 - 94	43 - 95	48 - 96	53 - 97	58 - 97	63 - 98	68 - 98	73 - 98	7
8	11 - 67	12 - 70	13 - 72	14 - 74	15 - 75	16 - 77	17 - 78	22 - 84	27 - 88	32 - 91	37 - 93	42 - 94	47 - 95	52 - 96	57 - 97	62 - 97	67 - 98	72 - 98	8
9	11 - 63	12 - 66	13 - 68	13 - 70	14 - 72	15 - 74	16 - 75	21 - 82	26 - 86	31 - 89	36 - 92	41 - 93	46 - 95	51 - 96	56 - 96	61 - 97	66 - 98	71 - 98	9
10	10 - 59	11 - 61	12 - 64	13 - 66	14 - 68	15 - 70	16 - 72	20 - 79	25 - 84	30 - 88	35 - 91	40 - 93	45 - 94	50 - 95	55 - 96	60 - 97	65 - 97	70 - 98	10
11	9 - 54	10 - 57	11 - 60	12 - 63	13 - 65	14 - 67	15 - 69	20 - 77	24 - 83	29 - 87	34 - 90	39 - 92	44 - 93	49 - 95	54 - 96	59 - 96	64 - 97	69 - 97	11
12	8 - 50	9 - 53	10 - 56	11 - 59	12 - 61	13 - 64	14 - 66	19 - 75	24 - 81	28 - 85	33 - 88	38 - 91	43 - 93	48 - 94	53 - 95	58 - 96	63 - 97	68 - 97	12
13	7 - 46	8 - 49	9 - 52	10 - 55	11 - 58	12 - 60	13 - 63	18 - 72	23 - 79	28 - 84	32 - 87	37 - 90	42 - 92	47 - 93	52 - 95	57 - 96	62 - 96	67 - 97	13
14	7 - 41	8 - 45	9 - 48	9 - 51	10 - 54	11 - 57	12 - 59	17 - 70	22 - 77	27 - 82	32 - 86	36 - 89	41 - 91	46 - 93	51 - 94	56 - 95	61 - 96	66 - 97	14
15	6 - 37	7 - 41	8 - 44	9 - 48	10 - 51	11 - 53	11 - 56	16 - 67	21 - 75	26 - 80	31 - 85	36 - 88	41 - 90	45 - 92	50 - 94	55 - 95	60 - 96	65 - 96	15
16	5 - 33	6 - 37	7 - 41	8 - 44	9 - 47	10 - 50	11 - 53	15 - 64	20 - 73	25 - 79	30 - 83	35 - 87	40 - 89	45 - 91	49 - 93	54 - 94	59 - 95	64 - 96	16
17	5 - 30	6 - 33	6 - 37	7 - 40	8 - 44	9 - 47	10 - 50	14 - 62	19 - 71	24 - 77	29 - 82	34 - 86	39 - 89	44 - 91	49 - 92	53 - 94	58 - 95	63 - 96	17
18	4 - 26	5 - 30	6 - 33	7 - 37	7 - 40	8 - 43	9 - 46	14 - 59	18 - 68	23 - 76	28 - 81	33 - 85	38 - 88	43 - 90	48 - 92	53 - 93	58 - 94	62 - 95	18
19	4 - 23	5 - 27	5 - 30	6 - 34	7 - 37	8 - 40	9 - 43	13 - 56	18 - 66	22 - 74	27 - 79	32 - 84	37 - 87	42 - 89	47 - 91	52 - 93	57 - 94	62 - 95	19
20	3 - 20	4 - 24	5 - 27	5 - 30	6 - 33	7 - 37	8 - 40	12 - 54	17 - 64	22 - 72	26 - 78	31 - 82	36 - 86	41 - 89	46 - 91	51 - 92	56 - 94	61 - 95	20
21	3 - 17	4 - 21	4 - 24	5 - 27	6 - 31	6 - 34	7 - 37	11 - 51	16 - 62	21 - 70	25 - 76	30 - 81	35 - 85	40 - 88	45 - 90	50 - 92	55 - 93	60 - 94	21
22	3 - 15	3 - 18	4 - 21	4 - 25	5 - 27	6 - 31	7 - 34	11 - 48	15 - 60	20 - 68	25 - 75	29 - 80	34 - 84	39 - 87	44 - 89	49 - 91	54 - 93	59 - 94	22
23	2 - 14	3 - 16	3 - 19	4 - 22	5 - 25	5 - 28	6 - 31	10 - 45	14 - 57	19 - 66	24 - 74	29 - 79	33 - 83	38 - 86	43 - 89	48 - 91	53 - 92	58 - 94	23
24	2 - 12	3 - 14	3 - 17	4 - 20	4 - 22	5 - 26	6 - 29	9 - 43	14 - 55	18 - 65	23 - 72	28 - 78	32 - 82	37 - 85	42 - 88	47 - 90	52 - 92	57 - 93	24
25	2 - 10	2 - 13	3 - 15	3 - 17	4 - 20	4 - 23	5 - 26	9 - 40	13 - 53	18 - 63	22 - 70	27 - 76	32 - 81	36 - 85	41 - 87	46 - 90	51 - 91	56 - 93	25
26	1 - 8	2 - 11	2 - 13	3 - 16	3 - 18	4 - 21	5 - 24	8 - 38	12 - 50	17 - 61	21 - 69	26 - 75	31 - 80	36 - 84	40 - 87	45 - 89	50 - 91	55 - 92	26
27	1 - 7	2 - 9	2 - 11	2 - 13	3 - 16	4 - 19	4 - 22	8 - 35	12 - 48	16 - 59	21 - 67	25 - 74	30 - 79	35 - 83	40 - 86	44 - 89	49 - 90	54 - 92	27
28	1 - 5	1 - 8	2 - 10	2 - 12	3 - 14	3 - 17	4 - 20	7 - 33	11 - 46	15 - 57	20 - 65	24 - 72	29 - 78	34 - 82	39 - 85	44 - 88	48 - 90	53 - 92	28
29	1 - 3	1 - 6	2 - 9	2 - 10	2 - 13	3 - 15	3 - 18	6 - 30	10 - 43	15 - 55	19 - 64	24 - 71	28 - 77	33 - 81	38 - 85	43 - 87	47 - 89	52 - 91	29
30	0 - 1	1 - 4	1 - 6	2 - 9	2 - 11	3 - 14	3 - 16	6 - 28	10 - 41	14 - 53	18 - 62	23 - 70	27 - 75	32 - 80	37 - 84	42 - 87	47 - 89	51 - 91	30

State Assessed Properties Division
 Expected Remaining Life and Condition Percent Good Factors @ 5.25%
 Single Life
 Lien Date 2018

AVERAGE LIFE																		
19	20	21	22	23	24	25	30	35	40	45	50	55	60	65	70	75	80	
31	1 - 3	1 - 5	1 - 7	2 - 10	2 - 12	3 - 15	6 - 26	9 - 39	13 - 51	18 - 60	22 - 68	27 - 74	31 - 79	36 - 83	41 - 86	46 - 88	51 - 90	31
32	0 - 1	1 - 3	1 - 6	2 - 9	2 - 11	3 - 13	5 - 24	9 - 37	13 - 49	17 - 59	21 - 67	26 - 73	31 - 78	35 - 82	40 - 85	45 - 88	50 - 90	32
33		0 - 2	1 - 5	1 - 7	2 - 9	2 - 12	5 - 23	8 - 35	12 - 46	16 - 57	21 - 65	25 - 72	30 - 77	34 - 81	39 - 85	44 - 87	49 - 89	33
34			1 - 3	1 - 5	1 - 7	2 - 10	4 - 21	8 - 33	11 - 45	15 - 55	20 - 64	24 - 70	29 - 76	34 - 80	38 - 84	43 - 87	48 - 89	34
35			0 - 2	1 - 4	1 - 6	2 - 9	4 - 19	7 - 31	11 - 42	15 - 53	19 - 62	24 - 69	28 - 75	33 - 79	38 - 83	42 - 86	47 - 88	35
36				0 - 2	1 - 5	1 - 7	4 - 18	6 - 28	10 - 41	14 - 51	18 - 60	23 - 68	27 - 74	32 - 79	37 - 82	42 - 85	46 - 88	36
37				0 - 1	1 - 3	1 - 6	3 - 16	6 - 27	9 - 38	13 - 49	18 - 59	22 - 66	27 - 73	31 - 78	36 - 82	41 - 85	45 - 87	37
38					0 - 2	1 - 4	3 - 14	6 - 25	9 - 37	13 - 48	17 - 57	21 - 65	26 - 72	30 - 77	35 - 81	40 - 84	45 - 87	38
39						1 - 3	3 - 14	5 - 24	8 - 35	12 - 46	16 - 56	21 - 63	25 - 70	30 - 76	34 - 80	39 - 84	44 - 86	39
40						0 - 2	3 - 12	5 - 22	8 - 33	12 - 44	16 - 54	20 - 62	24 - 69	29 - 75	34 - 79	38 - 83	43 - 86	40
41							2 - 11	5 - 21	7 - 31	11 - 42	15 - 52	19 - 61	24 - 68	28 - 74	33 - 78	37 - 82	42 - 85	41
42							2 - 10	4 - 20	7 - 30	11 - 40	14 - 51	19 - 59	23 - 67	27 - 73	32 - 78	37 - 81	41 - 85	42
43							2 - 8	4 - 17	7 - 28	10 - 39	14 - 49	18 - 58	22 - 65	27 - 72	31 - 77	36 - 81	40 - 84	43
44							1 - 6	4 - 16	6 - 27	9 - 37	13 - 47	17 - 56	22 - 64	26 - 70	30 - 76	35 - 80	40 - 83	44
45							1 - 6	3 - 15	6 - 25	9 - 36	13 - 46	16 - 55	21 - 63	25 - 69	30 - 75	34 - 79	39 - 83	45
46							1 - 4	3 - 14	6 - 24	9 - 34	12 - 44	16 - 53	20 - 61	24 - 68	29 - 74	34 - 78	38 - 82	46
47							1 - 2	3 - 13	5 - 22	8 - 32	12 - 43	15 - 52	19 - 60	24 - 67	28 - 73	33 - 77	37 - 81	47
48							0 - 2	3 - 12	5 - 21	8 - 30	11 - 41	15 - 50	19 - 59	23 - 66	27 - 72	32 - 77	37 - 81	48
49								2 - 11	5 - 20	7 - 29	11 - 40	14 - 49	18 - 57	22 - 65	27 - 71	31 - 76	36 - 80	49
50								2 - 9	4 - 19	7 - 28	10 - 38	13 - 47	18 - 56	22 - 63	26 - 70	30 - 75	35 - 79	50
51								2 - 8	4 - 17	7 - 27	10 - 37	13 - 46	17 - 55	21 - 62	25 - 69	30 - 74	34 - 78	51
52								1 - 6	4 - 17	6 - 25	9 - 35	12 - 44	16 - 53	20 - 61	25 - 68	29 - 73	34 - 78	52
53								1 - 5	4 - 15	6 - 24	9 - 34	12 - 43	16 - 52	20 - 60	24 - 66	28 - 72	33 - 77	53
54								1 - 4	3 - 15	6 - 23	8 - 32	12 - 42	15 - 51	19 - 59	23 - 66	28 - 71	32 - 76	54
55								1 - 3	3 - 13	5 - 22	8 - 31	11 - 40	14 - 49	18 - 57	23 - 64	27 - 70	31 - 75	55
56								0 - 2	3 - 12	5 - 21	8 - 30	10 - 38	14 - 48	18 - 56	22 - 63	26 - 69	31 - 75	56
57									2 - 10	5 - 19	7 - 28	10 - 37	14 - 47	17 - 55	21 - 62	26 - 68	30 - 74	57
58									2 - 10	4 - 18	7 - 27	10 - 36	13 - 45	17 - 53	21 - 61	25 - 67	29 - 73	58
59									2 - 8	4 - 18	7 - 26	9 - 35	12 - 44	16 - 52	20 - 60	24 - 66	28 - 72	59
60									2 - 7	4 - 17	6 - 25	9 - 34	12 - 43	16 - 51	19 - 58	24 - 65	28 - 71	60

State Assessed Properties Division
 Expected Remaining Life and Condition Percent Good Factors @ 5.25%
 Single Life
 Lien Date 2018

AVERAGE LIFE																		
19	20	21	22	23	24	25	30	35	40	45	50	55	60	65	70	75	80	
61									1 - 5	4 - 15	6 - 24	8 - 32	11 - 41	15 - 49	19 - 57	23 - 64	27 - 70	61
62									1 - 5	3 - 14	6 - 23	8 - 31	11 - 40	14 - 48	18 - 56	22 - 63	26 - 69	62
63									1 - 3	3 - 13	5 - 22	8 - 30	11 - 39	14 - 47	18 - 55	22 - 62	26 - 68	63
64									1 - 2	3 - 12	5 - 21	7 - 29	10 - 37	13 - 46	17 - 54	21 - 61	25 - 67	64
65									0 - 1	2 - 10	5 - 20	7 - 28	10 - 36	13 - 45	16 - 52	20 - 60	24 - 66	65
66										2 - 9	5 - 19	7 - 27	10 - 35	12 - 43	16 - 51	20 - 59	24 - 65	66
67										2 - 7	4 - 18	6 - 25	9 - 33	12 - 42	15 - 50	19 - 58	23 - 64	67
68										2 - 7	4 - 17	6 - 24	9 - 32	12 - 41	15 - 49	18 - 56	23 - 63	68
69										1 - 6	4 - 16	6 - 23	8 - 32	11 - 40	14 - 48	18 - 56	22 - 62	69
70										1 - 4	4 - 15	6 - 23	8 - 30	11 - 38	14 - 47	18 - 54	21 - 61	70
71										1 - 3	3 - 13	6 - 22	8 - 29	10 - 37	13 - 45	17 - 53	21 - 60	71
72										1 - 3	3 - 12	5 - 20	8 - 29	10 - 36	13 - 44	17 - 52	20 - 59	72
73										0 - 1	3 - 11	5 - 19	7 - 27	10 - 35	13 - 43	16 - 51	20 - 58	73
74											2 - 10	5 - 18	7 - 26	9 - 33	12 - 42	15 - 50	19 - 57	74
75											2 - 9	4 - 18	7 - 26	9 - 33	12 - 41	15 - 49	18 - 56	75
76											2 - 7	4 - 17	6 - 24	8 - 31	11 - 40	15 - 48	18 - 55	76
77											1 - 6	4 - 16	6 - 24	8 - 31	11 - 39	14 - 46	17 - 54	77
78											1 - 5	3 - 14	6 - 23	8 - 30	11 - 38	14 - 46	17 - 53	78
79											1 - 4	3 - 13	5 - 21	8 - 29	10 - 36	13 - 44	16 - 51	79
80											1 - 3	3 - 12	5 - 21	8 - 28	10 - 36	13 - 43	16 - 51	80
81											0 - 2	3 - 11	5 - 20	7 - 27	9 - 34	13 - 43	16 - 50	81
82												2 - 10	5 - 18	7 - 27	9 - 34	12 - 41	15 - 48	82
83												2 - 7	4 - 18	6 - 25	9 - 32	11 - 40	14 - 47	83
84												2 - 6	4 - 17	6 - 25	9 - 32	11 - 40	14 - 47	84
85												1 - 6	4 - 15	6 - 23	8 - 31	11 - 38	14 - 46	85
86												1 - 5	4 - 14	6 - 23	8 - 29	10 - 37	13 - 44	86
87												1 - 4	3 - 14	5 - 21	8 - 29	10 - 37	13 - 43	87
88												1 - 3	3 - 11	5 - 21	7 - 28	10 - 35	13 - 43	88
89												0 - 1	3 - 11	5 - 19	7 - 28	9 - 34	12 - 42	89
90													2 - 10	5 - 19	7 - 26	9 - 34	12 - 40	90