



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0061  
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SEN. GEORGE RUNNER (RET.)  
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Fourth District, Orange County

BETTY T. YEE  
State Controller

DEAN R. KINNEE  
Executive Director

December 14, 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 2019. 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 2019

		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 - 1	27	
28																				28	
29																				29	
30																				30	

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

Single Life  
 Lien Date 2019

		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 2019

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 2019

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