



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

TED GAINES
First District, Sacramento

MALIA M. COHEN, CHAIR
Second District, San Francisco

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Third District, Santa Monica

MIKE SCHAEFER
Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

December 19, 2019

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 2020. 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 4.50%. 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/ Mike Harris

Mike Harris, Acting Chief
State-Assessed Properties Division

MH:jm
Enclosure

State Assessed Properties Division
 Expected Remaining and Condition Percent Good Factors @ 4.50%
 Single Life
 Lien Date 2020

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

State Assessed Properties Division
 Expected Remaining and Condition Percent Good Factors @ 4.50%
 Single Life
 Lien Date 2020

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

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

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