



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  
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TED GAINES  
First District, Sacramento

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BETTY T. YEE  
State Controller

BRENDA FLEMING  
Executive Director

January 19, 2021

**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 2021. 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 4.25%. 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/ Jack McCool

Jack McCool, Chief  
State-Assessed Properties Division

JM:rw  
Enclosure

State Assessed Properties Division  
 Expected Remaining Life and Condition Percent Good Factors @ 4.25%

Single Life  
 Lien Date 2021

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

State Assessed Properties Division  
 Expected Remaining Life and Condition Percent Good Factors @ 4.25%  
 Single Life  
 Lien Date 2021

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

State Assessed Properties Division  
 Expected Remaining Life and Condition Percent Good Factors @ 4.25%  
 Single Life  
 Lien Date 2021

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

State Assessed Properties Division  
 Expected Remaining Life and Condition Percent Good Factors @ 4.25%  
 Single Life  
 Lien Date 2021

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