



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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

ANTONIO VAZQUEZ
Third District, Santa Monica

MIKE SCHAEFER, VICE CHAIR
Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

January 14, 2022

TO: CONDITION PERCENT GOOD FACTORS RECIPIENTS

Enclosed is a copy of the Expected Remaining Life and Condition Percent Factors to be used for lien date 2022. 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 3.25%. 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:jl
Enclosure

State Assessed Properties Division
 Expected Remaining Life and Condition Percent Good Factors @ 3.25%

Single Life
 Lien Date 2022

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

State Assessed Properties Division
 Expected Remaining Life and Condition Percent Good Factors @ 3.25%

Single Life
 Lien Date 2022

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

State Assessed Properties Division
 Expected Remaining Life and Condition Percent Good Factors @ 3.25%

Single Life
 Lien Date 2022

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

State Assessed Properties Division
 Expected Remaining Life and Condition Percent Good Factors @ 3.25%

Single Life
 Lien Date 2022

AVERAGE LIFE																	
19	20	21	22	23	24	25	30	35	40	45	50	55	60	65	70	75	80

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