STATE OF CALIFORNIA

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February 19, 2020

TO: RCN FACTOR RECIPIENTS

Enclosed is a copy of the Reproduction Cost New (RCN) Factors to be used for 2020. These factors have been compiled and updated by the State-Assessed Properties Division staff of the California State Board of Equalization using generally accepted public and private sources of basic data. The factors are to be used primarily for computing reproduction cost new of utility properties. The attached schedule contains factors back to 1961. Factors for years prior to 1961 can be obtained by contacting the State-Assessed Properties Division.

Please contact Mr. Robert Winn 1-916-274-3280 if you have any questions relating to the enclosed document.

Sincerely,

/s/ Mike Harris

Mike Harris, Acting Chief
State-Assessed Properties Division

MH:jm
Enclosure

California State Board of Equalization
State - Assessed Properties Division
2020 RCN Trend Factors

YEAR	Boiler Plant Equipment B01	Buildings - Brick B02	Buildings - Concrete B03	Buildings - Steel B04	Buildings - Wood Finished B05	Buildings - Wood Unfinished B06	Buildings and Improvements - Miscellaneous B07	Canals C01	Compressor Station Equipment C02	Dams - Concrete D01
1961	1139	1124	960	1047	1022	999	1048	990	1208	946
1962	1139	1096	934	1023	1005	986	1031	974	1228	938
1963	1122	1076	913	1003	983	968	1009	954	1189	938
1964	1106	1051	894	987	956	939	985	939	1135	904
1965	1074	1020	882	960	933	914	959	921	1086	897
1966	1059	994	853	921	893	883	917	900	1055	866
1967	1030	949	815	865	844	849	882	886	999	847
1968	1003	905	763	824	801	809	825	857	948	801
1969	952	861	728	792	769	766	793	816	902	748
1970	895	821	692	754	733	730	767	773	861	704
1971	845	759	641	696	683	679	710	721	832	660
1972	792	706	591	649	632	626	660	657	797	622
1973	752	648	549	591	582	582	611	621	749	586
1974	627	583	499	542	550	539	536	587	635	556
1975	530	482	420	464	444	416	429	471	535	461
1976	492	440	380	423	402	374	383	446	496	438
1977	456	394	335	373	354	329	373	413	460	396
1978	420	371	322	351	334	313	353	391	416	372
1979	380	337	295	323	306	288	320	354	378	331
1980	345	311	301	298	293	271	297	319	339	287
1981	317	278	244	267	261	244	269	294	306	266
1982	303	259	224	244	244	228	243	282	291	259
1983	293	248	211	233	228	212	243	290	282	261
1984	281	241	207	226	217	204	234	286	277	257
1985	273	237	204	222	212	201	228	280	275	254
1986	270	233	199	217	207	196	225	278	273	249
1987	258	230	196	216	202	192	221	274	265	247
1988	249	223	191	208	196	188	216	269	250	239
1989	239	212	183	201	183	181	209	261	236	229
1990	228	209	180	194	168	176	204	256	230	220
1991	222	207	174	188	160	170	201	250	218	220
1992	218	200	170	184	153	163	196	251	210	216
1993	209	192	165	182	146	158	189	244	204	209
1994	204	185	160	178	142	155	182	237	200	209
1995	198	183	159	175	140	154	179	224	194	202
1996	195	180	158	173	139	152	175	215	192	198
1997	191	175	154	167	137	146	170	209	189	194
1998	187	172	150	164	134	145	168	207	185	187
1999	185	169	147	163	131	143	165	203	185	180
2000	177	165	143	162	127	140	161	193	183	176
2001	172	163	142	160	123	139	159	188	180	174
2002	167	159	138	157	118	135	154	185	176	173
2003	167	157	136	155	113	132	152	177	176	166
2004	160	147	128	145	118	125	142	168	167	159
2005	151	137	120	133	122	117	134	155	153	150
2006	145	130	114	127	128	112	129	145	150	137
2007	139	141	132	133	134	134	134	139	143	129
2008	130	134	126	127	129	129	128	129	133	122
2009	128	133	124	125	128	128	128	130	129	124
2010	123	130	124	125	126	126	125	127	126	123
2011	119	127	120	121	122	122	121	121	121	119
2012	116	125	117	117	119	119	119	116	117	115
2013	114	123	114	115	115	115	116	115	115	113
2014	112	119	112	112	112	112	113	113	112	111
2015	108	114	110	111	110	110	112	113	110	110
2016	105	112	108	110	109	109	110	112	109	109
2017	105	107	106	107	106	106	106	108	107	106
2018	103	102	102	103	102	102	102	104	103	103
2019	100	100	100	100	100	100	100	100	100	100

California State Board of Equalization
State - Assessed Properties Division
2020 RCN Trend Factors

YEAR	Dams - Earth	Electric Accesssory Equipment	Electric Overhead conductors	Electric Underground Conductors	Electric Generators	Electric Meters - Installed	Electric Plant Penstocks	Electric Overhead Services	Electric Underground Services	Electric Street Light Equipment - Overhead
YEAR	**D02**	**E01**	**E02**	**E03**	**E04**	**E05**	**E06**	**E07**	**E08**	**E09**
1961	894	2173	1740	1264	946	461	1311	1282	1167	1334
1962	886	2173	1740	1264	974	461	1292	1282	1116	1334
1963	886	2173	1676	1264	988	461	1259	1231	1068	1314
1964	862	2068	1618	1172	974	461	1242	1185	1024	1275
1965	847	1942	1537	1079	959	467	1208	1121	930	1256
1966	805	1885	1463	1051	932	461	1156	1064	866	1220
1967	780	1756	1376	1024	919	456	1081	997	823	1154
1968	738	1665	1299	1064	919	440	1030	937	761	1124
1969	701	1603	1182	975	883	421	990	849	707	1054
1970	654	1508	1060	941	828	407	925	748	669	970
1971	603	1424	971	941	744	391	835	690	644	928
1972	557	1335	941	817	676	383	781	647	577	880
1973	530	1282	922	809	662	383	729	628	502	854
1974	500	1105	802	691	607	355	657	581	452	718
1975	417	943	645	622	521	311	496	515	452	589
1976	401	849	559	586	457	282	464	462	440	534
1977	369	772	515	539	424	268	432	413	408	491
1978	352	716	501	502	392	261	402	381	380	442
1979	318	671	473	430	356	255	367	351	349	371
1980	282	591	413	360	321	246	341	306	297	338
1981	260	517	375	347	290	219	309	278	261	328
1982	256	477	360	352	277	197	288	265	255	309
1983	268	456	341	343	262	179	275	254	237	302
1984	268	470	345	344	252	180	267	250	233	297
1985	268	478	348	346	250	182	263	256	256	292
1986	266	477	352	341	252	178	259	260	266	301
1987	262	473	348	330	243	180	254	254	245	307
1988	255	438	314	319	233	192	243	237	217	303
1989	243	403	296	303	225	195	239	225	215	292
1990	235	396	296	293	221	195	236	224	221	285
1991	235	383	285	287	218	184	231	222	222	275
1992	231	367	290	283	215	184	222	222	225	266
1993	224	351	278	278	206	182	219	214	223	253
1994	223	346	269	276	198	192	211	209	215	244
1995	211	330	252	264	190	193	206	198	208	233
1996	211	321	247	259	188	190	201	197	209	221
1997	208	314	243	257	182	177	196	194	207	216
1998	205	307	236	252	178	172	193	190	209	215
1999	199	300	241	247	177	178	189	189	211	212
2000	189	281	228	241	168	180	186	184	201	208
2001	185	269	219	241	168	160	181	180	199	202
2002	185	252	210	235	161	139	174	171	189	189
2003	175	251	208	234	160	135	173	170	189	188
2004	166	235	193	217	150	119	154	159	181	174
2005	154	217	177	198	144	123	148	150	165	166
2006	141	201	160	178	138	120	142	142	139	146
2007	133	183	149	154	133	117	136	136	142	136
2008	123	168	133	136	124	114	131	127	145	125
2009	127	157	141	127	133	112	130	129	151	113
2010	123	147	135	130	126	108	124	122	138	114
2011	117	140	129	121	122	111	119	116	120	112
2012	113	131	128	114	118	111	118	117	110	109
2013	111	126	123	111	117	108	116	114	107	109
2014	110	122	118	109	117	106	113	110	113	113
2015	111	116	114	109	110	104	114	106	113	111
2016	112	113	112	110	106	105	111	104	119	111
2017	108	109	108	109	107	104	107	102	113	111
2018	103	103	103	104	103	101	99	101	103	105
2019	100	100	100	100	100	100	100	100	100	100