

City and Borough of Juneau Assessor's Office

January 1, 2018 Business Personal Property Value Tables

7 - Year Life		10 - Year Life		15 - Year Life		20 - Year Life		25 - Year Life	
Year	Factor	Year	Factor	Year	Factor	Year	Factor	Year	Factor
2017	79%	2017	85%	2017	90%	2017	92%	2017	94%
2016	63%	2016	73%	2016	81%	2016	85%	2016	88%
2015	50%	2015	62%	2015	73%	2015	79%	2015	82%
2014	40%	2014	53%	2014	65%	2014	73%	2014	77%
2013	32%	2013	45%	2013	59%	2013	67%	2013	72%
2012	25%	2012	38%	2012	53%	2012	62%	2012	68%
2011 & Prior	20%	2011	32%	2011	47%	2011	57%	2011	64%
		2010	28%	2010	42%	2010	53%	2010	60%
		2009	24%	2009	38%	2009	49%	2009	56%
		2008 & Prior	20%	2008	34%	2008	45%	2008	53%
				2007	31%	2007	41%	2007	49%
				2006	28%	2006	38%	2006	46%
				2005	25%	2005	35%	2005	43%
				2004	22%	2004	33%	2004	41%
				2003 & Prior	20%	2003	30%	2003	38%
						2002	28%	2002	36%
						2001	26%	2001	33%
						2000	24%	2000	31%
						1999	22%	1999	29%
						1998 & Prior	20%	1998	28%
								1997	26%
								1996	24%
								1995	23%
								1994	21%
								1993 & Prior	20%

4 - Year Life	
Year	Factor
2017	70%
2016	50%
2015	25%
2014 & Prior	10%

Calculation Instructions:

Select the table to use (ie: 7 - Years, 10 - years, etc.). Scan down the table until you find the year you purchased the personal property. The percentage next to the year of purchase should be used to value the personal property. For example, using the 15 - year table, property acquired in 1995 at an original cost of \$500 would be valued at 20% of cost. The amount to be declared would be calculated as follows:
 $\$500 \times 20\% = \100

Note: Artwork is to be reported at original cost.