

# City and Borough of Juneau Assessor's Office

## January 1, 2021 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
2020	79%	2020	85%	2020	90%	2020	92%	2020	94%
2019	63%	2019	73%	2019	81%	2019	85%	2019	88%
2018	50%	2018	62%	2018	73%	2018	79%	2018	82%
2017	40%	2017	53%	2017	65%	2017	73%	2017	77%
2016	32%	2016	45%	2016	59%	2016	67%	2016	72%
2015	25%	2015	38%	2015	53%	2015	62%	2015	68%
2014 & Prior	20%	2014	32%	2014	47%	2014	57%	2014	64%
		2013	28%	2013	42%	2013	53%	2013	60%
		2012	24%	2012	38%	2012	49%	2012	56%
		2011 & Prior	20%	2011	34%	2011	45%	2011	53%
				2010	31%	2010	41%	2010	49%
				2009	28%	2009	38%	2009	46%
				2008	25%	2008	35%	2008	43%
				2007	22%	2007	33%	2007	41%
				2006 & Prior	20%	2006	30%	2006	38%
						2005	28%	2005	36%
						2004	26%	2004	33%
						2003	24%	2003	31%
						2002	22%	2002	29%
						2001 & Prior	20%	2001	28%
								2000	26%
								1999	24%
								1998	23%
								1997	21%
								1996 & Prior	20%

  

4 - Year Life	
Year	Factor
2020	70%
2019	50%
2018	25%
2017 & 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.**