

City and Borough of Juneau Assessor's Office

January 1, 2022 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
2021	79%	2021	85%	2021	90%	2021	92%	2021	94%
2020	63%	2020	73%	2020	81%	2020	85%	2020	88%
2019	50%	2019	62%	2019	73%	2019	79%	2019	82%
2018	40%	2018	53%	2018	65%	2018	73%	2018	77%
2017	32%	2017	45%	2017	59%	2017	67%	2017	72%
2016	25%	2016	38%	2016	53%	2016	62%	2016	68%
2015 & Prior	20%	2015	32%	2015	47%	2015	57%	2015	64%
		2014	28%	2014	42%	2014	53%	2014	60%
		2013	24%	2013	38%	2013	49%	2013	56%
		2012 & Prior	20%	2012	34%	2012	45%	2012	53%
				2011	31%	2011	41%	2011	49%
				2010	28%	2010	38%	2010	46%
				2009	25%	2009	35%	2009	43%
				2008	22%	2008	33%	2008	41%
				2007 & Prior	20%	2007	30%	2007	38%
						2006	28%	2006	36%
						2005	26%	2005	33%
						2004	24%	2004	31%
						2003	22%	2003	29%
						2002 & Prior	20%	2002	28%
								2001	26%
								2000	24%
								1999	23%
								1998	21%
								1997 & Prior	20%

4 - Year Life	
Year	Factor
2021	70%
2020	50%
2019	25%
2018 & 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 X 20% = \$100

Note: Artwork is to be reported at original cost.