

City and Borough of Juneau Assessor's Office

January 1, 2024 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
2023	79%	2023	85%	2023	90%	2023	92%	2023	94%
2022	63%	2022	73%	2022	81%	2022	85%	2022	88%
2021	50%	2021	62%	2021	73%	2021	79%	2021	82%
2020	40%	2020	53%	2020	65%	2020	73%	2020	77%
2019	32%	2019	45%	2019	59%	2019	67%	2019	72%
2018	25%	2018	38%	2018	53%	2018	62%	2018	68%
2017 & Prior	20%	2017	32%	2017	47%	2017	57%	2017	64%
		2016	28%	2016	42%	2016	53%	2016	60%
		2015	24%	2015	38%	2015	49%	2015	56%
		2014 & Prior	20%	2014	34%	2014	45%	2014	53%
				2013	31%	2013	41%	2013	49%
				2012	28%	2012	38%	2012	46%
				2011	25%	2011	35%	2011	43%
				2010	22%	2010	33%	2010	41%
				2009 & Prior	20%	2009	30%	2009	38%
						2008	28%	2008	36%
						2007	26%	2007	33%
						2006	24%	2006	31%
						2005	22%	2005	29%
						2004 & Prior	20%	2004	28%
								2003	26%
								2002	24%
								2001	23%
								2000	21%
								1999 & Prior	20%

4 - Year Life	
Year	Factor
2023	70%
2022	50%
2021	25%
2020 & 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.