

City and Borough of Juneau Assessor's Office

January 1, 2025 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
2024	79%	2024	85%	2024	90%	2024	92%	2024	94%
2023	63%	2023	73%	2023	81%	2023	85%	2023	88%
2022	50%	2022	62%	2022	73%	2022	79%	2022	82%
2021	40%	2021	53%	2021	65%	2021	73%	2021	77%
2020	32%	2020	45%	2020	59%	2020	67%	2020	72%
2019	25%	2019	38%	2019	53%	2019	62%	2019	68%
2018 & Prior	20%	2018	32%	2018	47%	2018	57%	2018	64%
		2017	28%	2017	42%	2017	53%	2017	60%
		2016	24%	2016	38%	2016	49%	2016	56%
		2015 & Prior	20%	2015	34%	2015	45%	2015	53%
				2014	31%	2014	41%	2014	49%
				2013	28%	2013	38%	2013	46%
				2012	25%	2012	35%	2012	43%
				2011	22%	2011	33%	2011	41%
				2010 & Prior	20%	2010	30%	2010	38%
						2009	28%	2009	36%
						2008	26%	2008	33%
						2007	24%	2007	31%
						2006	22%	2006	29%
						2005 & Prior	20%	2005	28%
								2004	26%
								2003	24%
								2002	23%
								2001	21%
								2000 & Prior	20%

4 - Year Life	
Year	Factor
2024	70%
2023	50%
2022	25%
2021 & 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.