City and Borough of Juneau Assessor's Office
January 1, 2026 Business Personal Property
Value Tables

7 - Year Life	
Year	Factor
2025	79%
2024	63%
2023	50%
2022	40%
2021	32%
2020	25%
2019 & Prior	20%

10 - Year Life	
Year	Factor
2025	85%
2024	73%
2023	62%
2022	53%
2021	45%
2020	38%
2019	32%
2018	28%
2017	24%
2016 & Prior	20%

15 - Year Life	
Year	Factor
2025	90%
2024	81%
2023	73%
2022	65%
2021	59%
2020	53%
2019	47%
2018	42%
2017	38%
2016	34%
2015	31%
2014	28%
2013	25%
2012	22%
2011 & Prior	20%

20 - Year Life	
Year	Factor
2025	92%
2024	85%
2023	79%
2022	73%
2021	67%
2020	62%
2019	57%
2018	53%
2017	49%
2016	45%
2015	41%
2014	38%
2013	35%
2012	33%
2011	30%
2010	28%
2009	26%
2008	24%
2007	22%
2006 & Prior	20%

25 - Year Life	
Year	Factor
2025	94%
2024	88%
2023	82%
2022	77%
2021	72%
2020	68%
2019	64%
2018	60%
2017	56%
2016	53%
2015	49%
2014	46%
2013	43%
2012	41%
2011	38%
2010	36%
2009	33%
2008	31%
2007	29%
2006	28%
2005	26%
2004	24%
2003	23%
2002	21%
2001 & Prior	20%

4 - Year Life	
Year	Factor
2025	70%
2024	50%
2023	25%
2022 & 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.

This Document is updated annually. If you have any questions or comments, please contact the Business Personal Property Appraiser at (907) 586-5215 extension 4906 or email BPP.Office@juneau.gov