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February 28, 2018

**TO: RCN FACTOR RECIPIENTS**

Enclosed is a copy of the Reproduction Cost New (RCN) Factors to be used for 2018. These factors have been compiled and updated by the State-Assessed Properties Division staff of the California State Board of Equalization using generally accepted public and private sources of basic data. The factors are to be used primarily for computing reproduction cost new of utility properties. The attached schedule contains factors back to 1959. Factors for years prior to 1959 can be obtained by contacting the State-Assessed Properties Division.

Please contact Mr. Robert Winn 1-916-274-3280 if you have any questions relating to the enclosed document.

Sincerely,

/s/ Richard Reisinger

Richard Reisinger, Chief  
State-Assessed Properties Division

RR:ah  
Enclosure

**California State Board of Equalization**  
**Property and Special Taxes Department - State-Assessed Properties Division**  
**2018 Reproduction Cost New Factors**  
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**California State Board of Equalization  
State - Assessed Properties Division  
2018 RCN Trend Factors**

	Water Treatment Plant	Water Transmission Plant	Water Distribution Plant	Water Miscellaneous Equipment	Water Total Plant
<b>YEAR</b>	<b>W04</b>	<b>W05</b>	<b>W06</b>	<b>W07</b>	<b>W08</b>
1959	1391	1881	1137	2410	1640
1960	1367	1843	1102	2333	1612
1961	1344	1843	1085	2297	1585
1962	1322	1843	1052	2297	1585
1963	1279	1737	1037	2262	1534
1964	1259	1704	1007	2162	1486
1965	1220	1672	979	2130	1463
1966	1166	1642	928	2100	1399
1967	1133	1584	904	2042	1359
1968	1101	1505	870	2014	1321
1969	1043	1411	829	1885	1251
1970	979	1158	783	1750	1146
1971	901	1050	742	1581	1057
1972	844	1003	719	1515	1001
1973	793	903	705	1470	951
1974	678	674	618	1148	780
1975	571	544	538	891	643
1976	525	525	500	812	594
1977	493	516	473	754	563
1978	456	496	446	684	525
1979	417	473	417	610	483
1980	372	430	379	516	430
1981	337	393	344	448	387
1982	316	400	319	399	363
1983	302	428	304	371	351
1984	293	422	294	359	341
1985	285	416	287	344	331
1986	280	414	283	335	327
1987	274	384	276	327	315
1988	267	357	267	325	305
1989	259	347	255	322	298
1990	254	338	248	333	294
1991	251	324	244	347	293
1992	246	324	236	312	280
1993	237	336	230	327	279
1994	231	337	228	314	270
1995	225	331	220	307	263
1996	221	321	213	298	257
1997	214	316	204	288	248
1998	209	305	201	282	242
1999	204	301	197	276	237
2000	198	294	193	272	231
2001	192	278	189	266	225
2002	186	251	183	259	216
2003	185	250	183	256	215
2004	176	228	175	239	201
2005	167	209	166	222	188
2006	161	186	154	212	178
2007	152	161	144	184	162
2008	138	133	132	151	142
2009	132	125	127	134	133
2010	127	121	125	129	128
2011	123	110	122	123	122
2012	117	107	116	117	117
2013	114	106	113	113	113
2014	109	105	109	108	109
2015	106	104	105	105	106
2016	103	102	102	102	103
2017	100	100	100	100	100