



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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March 24, 2025

TO: CONDITION PERCENT GOOD FACTORS RECIPIENTS

The Expected Remaining Life and Condition Percent Factors to be used for lien date 2025 are now available on our website through the BOE Open Data Portal. These factors are being distributed by the State-Assessed Properties Division staff of the California State Board of Equalization and are based on the Iowa State University R-3 Survivor Curve and a discount rate of 4.75%. These factors were developed for use in the valuation of state-assessed property.

The information can be found at <https://www.boe.ca.gov/dataportal/> under the Property Taxes data category, State-Assessed Properties Program Resources. In addition, a Frequently Asked Questions (FAQs) page and a tutorial about the use of BOE's Open Data Portal are available at <https://www.boe.ca.gov/dataportal/help.htm>.

If you have any questions related to this information, please contact the State-Assessed Properties Division at 1-916-274-3270.

Sincerely,

/s/ Jack McCool

Jack McCool, Chief
State-Assessed Properties Division

JM:jl