



STATE BOARD OF EQUALIZATION

PROPERTY TAX DEPARTMENT

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March 24, 2025

TO: RCN FACTORS RECIPIENTS

The Reproduction Cost New (RCN) Factors to be used for lien date 2025 are now available on our website through the BOE Open Data Portal. These factors have been compiled and updated by the State-Assessed Properties Division staff of the California State Board of Equalization and are based on generally accepted public and private sources of basic data. 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