

**2022**  
**Present Worth Table**  
 (For use on Replacement Cost New)  
<https://www.pbcgov.org/papa/pdf/PresentWorth.pdf>

Acq Date	Eff Age in Years	3	4	5	6	7	7R**	8	9	10	12	15	18	20
		2021	1	68%	69%	70%	71%	72%	72%	73%	74%	75%	77%	80%
2020	2	47%	53%	57%	61%	63%	62%	65%	67%	69%	72%	76%	80%	82%
2019	3	26%	37%	44%	51%	54%	53%	57%	60%	63%	67%	72%	76%	79%
2018	4	*5%	21%	31%	41%	45%	43%	49%	53%	57%	62%	68%	73%	75%
2017	5		*5%	18%	30%	36%	34%	42%	46%	51%	56%	64%	69%	72%
2016	6			*5%	20%	28%	24%	34%	38%	45%	51%	60%	66%	69%
2015	7				*10%	19%	15%	26%	31%	39%	46%	56%	62%	66%
2014	8					*10%	*5%	18%	24%	33%	41%	52%	59%	62%
2013	9							*10%	17%	27%	36%	48%	55%	59%
2012	10								*10%	21%	31%	44%	52%	56%
2011	11									*15%	25%	40%	48%	52%
2010	12										20%	36%	45%	49%
2009	13										*15%	32%	41%	45%
2008	14											28%	38%	43%
2007	15											24%	34%	40%
2006	16											*20%	31%	36%
2005	17												27%	33%
2004	18												24%	30%
2003	19												*20%	27%
2002	20													23%
2001	21													*20%

\*Residual Value retained - do not apply Index Factor. Equipment values tend to stabilize near the end of the normal life. At this point, condition and utility become more important than age.

\*\* Use for Retail Fixtures only

DO NOT use these percentages on historic cost unless it has been factored to the current year's Replacement Cost New. This table is based upon equipment in average condition.

Preliminary values subject to change prior to taxroll approval