

**PALM BEACH COUNTY PROPERTY APPRAISER  
TANGIBLE PERSONAL PROPERTY  
2024 INDEX FACTORS**

<https://pbcpao.gov/pdf/Indexfactors.pdf>

**Apply these factors to historic cost to produce replacement cost new**

Acquired Year	Effective Age	Commercial Average	Industrial Average	Technology Based
2023	1	1.00	1.00	1.00
2022	2	1.00	1.01	0.99
2021	3	1.18	1.21	1.02
2020	4	1.29	1.32	1.19
2019	5	1.30	1.32	1.15
2018	6	1.33	1.37	1.02
2017	7	1.38	1.42	0.96
2016	8	1.42	1.45	0.92
2015	9	1.41	1.44	0.89
2014	10	1.41	1.44	0.87
2013	11	1.44	1.46	0.87
2012	12	1.45	1.47	1.00
2011	13	1.49	1.51	1.00
2010	14	1.54	1.56	1.00
2009	15	1.54	1.56	1.00
2008	16	1.57	1.60	1.00
2007	17	1.62	1.66	1.00
2006	18	1.71	1.76	1.00
2005	19	1.77	1.83	1.00
2004	20	1.90	1.99	1.00

**2024 RESIDUAL VALUES**

**ECONOMIC LIFE**

**DEPRECIATED VALUE**

3,4,5,7R
6,7,8,9
10,12
15,18,20

5%
10%
15%
20%

Preliminary values subject to change prior to taxroll approval