

**2024**  
**Present Worth Table**  
 (For use on Replacement Cost New)  
<https://pbcpa.gov/pdf/PresentWorth.pdf>

Acq Date	Eff Age in Years													
		3	4	5	6	7	7R**	8	9	10	12	15	18	20
2023	1	68%	69%	70%	71%	72%	72%	73%	74%	75%	77%	80%	83%	85%
2022	2	47%	53%	57%	61%	63%	62%	65%	67%	69%	72%	76%	80%	82%
2021	3	26%	37%	44%	51%	54%	53%	57%	60%	63%	67%	72%	76%	79%
2020	4	*5%	21%	31%	41%	45%	43%	49%	53%	57%	62%	68%	73%	75%
2019	5		*5%	18%	30%	36%	34%	42%	46%	51%	56%	64%	69%	72%
2018	6			*5%	20%	28%	24%	34%	38%	45%	51%	60%	66%	69%
2017	7				*10%	19%	15%	26%	31%	39%	46%	56%	62%	66%
2016	8					*10%	*5%	18%	24%	33%	41%	52%	59%	62%
2015	9							*10%	17%	27%	36%	48%	55%	59%
2014	10								*10%	21%	31%	44%	52%	56%
2013	11									*15%	25%	40%	48%	52%
2012	12										20%	36%	45%	49%
2011	13										*15%	32%	41%	45%
2010	14											28%	38%	43%
2009	15											24%	34%	40%
2008	16											*20%	31%	36%
2007	17												27%	33%
2006	18												24%	30%
2005	19												*20%	27%
2004	20													23%
2003	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