

Life Estate and Remainder Interest Tables

- 1) Locate the age of the individual on whose life the life estate is based. It may not necessarily be the owner or the life estate holder.
- 2) To determine the value of a life estate, multiply the current market value of the real property by the figure shown under “Life Estate”.
- 3) To determine the value of a remainder interest, multiply the current market value of the real property by the figure shown under “REMAINDER INTEREST”.

AGE	LIFE ESTATE	REMAINDER INTEREST	AGE	LIFE ESTATE	REMAINDER INTEREST	AGE	LIFE ESTATE	REMAINDER INTEREST
0	.97188	.02812	18	.97590	.02410	36	.93460	.06540
1	.98988	.01012	19	.97480	.02520	37	.93026	.06974
2	.99017	.00983	20	.97365	.02635	38	.92567	.07433
3	.99008	.00992	21	.97245	.02755	39	.92083	.07917
4	.98981	.01019	22	.97120	.02880	40	.91571	.08429
5	.98938	.01062	23	.96986	.03014	41	.91030	.08970
6	.98884	.01116	24	.96841	.03159	42	.90457	.09543
7	.98822	.01178	25	.96678	.03322	43	.89855	.10145
8	.98748	.01252	26	.96495	.03505	44	.89221	.10779
9	.98663	.01337	27	.96290	.03710	45	.88558	.11442
10	.98565	.01435	28	.96062	.03938	46	.87863	.12137
11	.98453	.01547	29	.95813	.04187	47	.87137	.12863
12	.98329	.01671	30	.95543	.04457	48	.86374	.13626
13	.98198	.01802	31	.95254	.04746	49	.85578	.14422
14	.98066	.01934	32	.94942	.05058	50	.84743	.15257
15	.97937	.02063	33	.94608	.05392	51	.83674	.16126
16	.97815	.02185	34	.94250	.05750	52	.82969	.17031
17	.97700	.02300	35	.93868	.06132	53	.82028	.17972

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AGE	LIFE ESTATE	REMAINDER INTEREST	AGE	LIFE ESTATE	REMAINDER INTEREST	AGE	LIFE ESTATE	REMAINDER INTEREST
54	.81054	.18946	72	.57261	.42739	90	.28221	.71779
55	.80046	.19954	73	.55571	.44429	91	.26955	.73045
56	.79006	.20994	74	.53862	.46138	92	.25771	.74229
57	.77931	.22069	75	.52149	.47851	93	.24692	.75308
58	.76822	.23178	76	.50441	.49559	94	.23728	.76272
59	.75675	.24325	77	.48742	.51258	95	.22887	.77113
60	.74491	.25509	78	.47049	.52951	96	.22181	.77819
61	.73267	.26733	79	.45357	.54643	97	.21550	.78450
62	.72002	.27998	80	.43659	.56341	98	.21000	.79000
63	.70696	.29304	81	.41967	.58033	99	.20486	.79514
64	.69352	.30648	82	.40295	.59705	100	.19975	.80025
65	.67970	.32030	83	.38642	.61358	101	.19532	.80468
66	.66551	.33449	84	.36998	.63002	102	.19054	.80946
67	.65098	.34902	85	.35359	.64641	103	.18437	.81563
68	.63610	.36390	86	.33764	.66236	104	.17856	.82144
69	.62086	.37914	87	.32262	.67738	105	.16962	.83038
70	.60522	.39478	88	.30859	.69141	106	.15488	.84512
71	.58914	.41086	89	.29526	.70474	107	.13409	.86591

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AGE	LIFE ESTATE	REMAINDER INTEREST
108	.10068	.89932
109	.04545	.95455
