

**PERSONAL PROPERTY
COMPOSITE FACTORS
October 1, 2018**

YEAR	3 YR COMP. FACTOR	5 YR COMP. FACTOR	8 YR COMP. FACTOR	10 YR COMP. FACTOR	12 YR COMP. FACTOR	15 YR COMP. FACTOR	20 YR COMP. FACTOR	25 YR COMP. FACTOR
2018	84	93	95	96	97	98	99	99
2017	67	88	93	95	96	97	98	98
2016	44	72	83	88	91	95	96	97
2015	30	55	71	81	85	90	95	96
2014	20	36	57	71	77	84	91	95
2013	18	25	46	63	71	79	89	94
2012	16	22	36	54	64	75	86	92
2011	14	20	29	44	56	69	83	91
2010	12	19	26	35	50	64	81	90
2009	10	17	24	28	42	57	76	88
2008		16	23	26	35	52	71	82
2007				24	30	46	68	81
2006					28	40	65	79
2005					27	35	60	77
2004					25	32	55	74
2003						29	49	71
2002						28	44	67
2001							39	62
2000							36	57
1999							33	51
1998								46
1997								41
1996								37
1995								35

The above table reflects the current Composite Factors to be used in the calculation of Personal Property for property tax purposes.

These Composite Factors should not be indexed.

Salvage or scrap value should be calculated by using 50% of the lowest composite factor in the appropriate economic life category.