

**PERSONAL PROPERTY
COMPOSITE FACTORS
October 1, 2023**

| 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 |
|-------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 2023 | 84 | 93 | 95 | 96 | 97 | 98 | 99 | 99 |
| 2022 | 67 | 92 | 93 | 95 | 96 | 96 | 98 | 98 |
| 2021 | 44 | 81 | 90 | 92 | 94 | 94 | 97 | 97 |
| 2020 | 30 | 61 | 79 | 90 | 92 | 92 | 95 | 96 |
| 2019 | 20 | 41 | 65 | 81 | 88 | 90 | 94 | 95 |
| 2018 | 18 | 28 | 53 | 71 | 81 | 88 | 92 | 94 |
| 2017 | 16 | 25 | 42 | 62 | 73 | 86 | 90 | 93 |
| 2016 | 14 | 23 | 34 | 50 | 65 | 80 | 86 | 92 |
| 2015 | 12 | 21 | 29 | 39 | 56 | 72 | 83 | 90 |
| 2014 | 10 | 16 | 23 | 31 | 47 | 64 | 81 | 88 |
| 2013 | | | | 28 | 41 | 57 | 80 | 85 |
| 2012 | | | | 24 | 35 | 50 | 74 | 84 |
| 2011 | | | | | 29 | 43 | 70 | 82 |
| 2010 | | | | | 25 | 37 | 63 | 80 |
| 2009 | | | | | | 33 | 58 | 77 |
| 2008 | | | | | | 28 | 51 | 74 |
| 2007 | | | | | | | 47 | 72 |
| 2006 | | | | | | | 42 | 68 |
| 2005 | | | | | | | 38 | 62 |
| 2004 | | | | | | | 33 | 56 |
| 2003 | | | | | | | | 50 |
| 2002 | | | | | | | | 45 |
| 2001 | | | | | | | | 40 |
| 2000 | | | | | | | | 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.