PERSONAL PROPERTY
COMPOSITE FACTORS
October 1, 2021

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
2021	84	93	95	96	97	98	99	99
2020	67	89	92	95	96	96	98	98
2019	44	73	84	89	92	95	97	97
2018	30	56	72	82	86	91	95	96
2017	20	38	60	75	82	88	94	95
2016	18	26	49	66	75	82	91	94
2015	16	23	38	56	66	78	87	93
2014	14	21	30	45	58	71	84	91
2013	12	19	26	35	50	64	80	89
2012	10	16	23	29	43	58	77	86
2011				25	35	52	73	85
2010				24	30	46	69	83
2009					28	39	64	81
2008					25	32	56	75
2007						30	52	73
2006						28	47	70
2005							43	67
2004							39	63
2003							36	58
2002							33	52
2001								46
2000								41
1999								38
1998								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.