PERSONAL PROPERTY
COMPOSITE FACTORS
October 1, 2026

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
2026	84	93	95	96	97	98	99	99
2025	67	88	93	94	96	96	98	98
2024	44	73	84	89	92	94	97	97
2023	30	57	73	83	87	91	95	96
2022	20	38	61	76	82	89	94	95
2021	18	28	52	71	81	88	92	94
2020	16	26	43	63	75	87	90	93
2019	14	23	34	51	65	81	86	92
2018	12	21	29	40	57	73	83	91
2017	10	16	23	33	49	67	81	89
2016				29	40	60	78	88
2015				24	34	52	77	87
2014					31	43	70	83
2013					25	37	64	82
2012						34	58	80
2011						28	52	77
2010							47	73
2009							42	68
2008							36	59
2007							33	54
2006								49
2005								44
2004								40
2003								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.