

**PERSONAL PROPERTY  
COMPOSITE FACTORS  
October 1, 2020**

<b>YEAR</b>	<b>3 YR COMP. FACTOR</b>	<b>5 YR COMP. FACTOR</b>	<b>8 YR COMP. FACTOR</b>	<b>10 YR COMP. FACTOR</b>	<b>12 YR COMP. FACTOR</b>	<b>15 YR COMP. FACTOR</b>	<b>20 YR COMP. FACTOR</b>	<b>25 YR COMP. FACTOR</b>
2020	84	93	95	96	97	98	99	99
2019	67	86	91	93	95	96	98	98
2018	44	70	81	86	89	92	95	97
2017	30	55	70	80	84	89	94	96
2016	20	36	58	72	78	85	92	95
2015	18	25	47	63	72	80	89	94
2014	16	22	36	53	63	74	85	92
2013	14	20	29	43	56	69	82	90
2012	12	18	25	34	48	62	78	87
2011	10	16	23	27	41	56	74	86
2010				25	34	51	71	84
2009				24	29	44	66	82
2008					26	37	60	77
2007					25	32	56	74
2006						29	51	72
2005						28	46	68
2004							42	65
2003							38	62
2002							34	56
2001							33	50
2000								45
1999								40
1998								36
1997								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.