

**PERSONAL PROPERTY
COMPOSITE FACTORS
October 1, 2022**

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
2022	84	94	95	96	97	98	99	99
2021	67	93	93	95	96	96	98	98
2020	44	79	90	92	94	94	97	97
2019	30	60	77	87	92	91	95	96
2018	20	40	64	79	86	89	94	95
2017	18	28	52	70	80	88	91	94
2016	16	25	41	60	71	84	87	93
2015	14	22	32	48	62	77	84	91
2014	12	20	27	37	53	68	83	89
2013	10	16	23	30	46	62	81	86
2012				27	37	55	77	85
2011				24	31	48	72	83
2010					30	42	68	81
2009					25	36	62	78
2008						31	54	75
2007						28	50	73
2006							45	70
2005							41	67
2004							37	61
2003							33	55
2002								50
2001								43
2000								39
1999								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.