

**PERSONAL PROPERTY
COMPOSITE FACTORS
October 1, 2025**

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
2025	84	93	95	96	97	98	99	99
2024	67	88	93	94	96	96	98	98
2023	44	73	84	89	92	94	97	97
2022	30	57	73	83	87	91	95	96
2021	20	40	64	79	86	89	94	95
2020	18	29	54	73	83	88	92	94
2019	16	25	42	62	73	86	90	93
2018	14	23	33	50	64	79	86	92
2017	12	21	29	40	57	73	83	91
2016	10	16	23	32	48	66	81	89
2015				28	39	58	78	88
2014				24	33	50	75	84
2013					30	43	69	83
2012					25	37	63	81
2011						33	57	79
2010						28	52	76
2009							47	72
2008							40	65
2007							37	60
2006							33	54
2005								50
2004								44
2003								40
2002								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.