

TY 2006

**PERSONAL PROPERTY  
COMPOSITE FACTORS  
October 1, 2005**

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
2005	84	93	95	96	97	98	99	99
2004	67	91	93	94	96	97	98	99
2003	44	76	88	93	94	94	97	98
2002	30	59	75	86	90	92	96	97
2001	20	39	61	76	83	90	95	96
2000	18	26	49	66	75	83	94	95
1999	16	23	38	57	67	79	91	94
1998	14	21	30	46	58	72	86	93
1997	12	19	26	35	51	65	82	92
1996	10	17	24	29	43	59	78	85
1995				26	35	52	73	84
1994				25	30	47	69	83
1993					28	40	65	82
1992					26	34	59	79
1991						31	53	75
1990						29	48	71
1989							43	67
1988							40	65
1987							37	60
1986							34	53
1985							31	47
1984								41
1983								38
1982								33

The above table reflects the current Composite Factors to be used in the calculation of Personal Property for property tax purposes. These Composite Factors were compiled by multiplying each year's Index Factor by its corresponding Percent Good. 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.

## INDEX FACTORS

October 1, 2005

YEAR	INDEX
2005	1.00
2004	1.07
2003	1.11
2002	1.13
2001	1.13
2000	1.14
1999	1.16
1998	1.17
1997	1.18
1996	1.20
1995	1.21
1994	1.26
1993	1.29
1992	1.32
1991	1.33
1990	1.36
1989	1.40
1988	1.47
1987	1.54
1986	1.56
1985	1.57
1984	1.60
1983	1.64
1982	1.67
1981	1.75
1980	1.93
1979	2.12
1978	2.32
1977	2.49
1976	2.62

YEAR	INDEX
1975	2.79
1974	3.11
1973	3.60
1972	3.73
1971	3.90
1970	4.09
1969	4.30
1968	4.54
1967	4.71
1966	4.91
1965	5.01
1964	5.12
1963	5.16
1962	5.20
1961	5.20
1960	5.21
1959	5.29
1958	5.36
1957	5.63
1956	5.93
1955	6.30
1954	6.71
1953	6.79
1952	6.86
1951	7.11
1950	7.38
1949	7.49
1948	7.61
1947	8.66
1946	10.06

YEAR	INDEX
1945	10.98
1944	12.10
1943	12.27
1942	12.44
1941	13.34
1940	14.39
1939	14.53
1938	14.68
1937	14.93
1936	15.18
1935	15.87
1934	16.61
1933	17.61
1932	18.75
1931	16.19
1930	14.24
1929	13.50
1928	12.84
1927	12.61
1926	12.39
1925	12.07
1924	11.77
1923	12.99
1922	14.49
1921	10.38
1920	8.08
1919	9.42
1918	11.30
1917	14.37
1916	19.73

The above Index Factors are for use in calculating the total market value of assets which have undergone capitalized repairs. They are not to be applied to the Composite Factors provided for the calculation of market value of personal property assets.