

**PERSONAL PROPERTY
COMPOSITE FACTORS**

October 1, 2007

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
2007	84	93	95	96	97	98	99	99
2006	67	89	94	95	96	97	98	98
2005	44	81	91	94	95	97	98	98
2004	30	64	82	93	93	96	97	97
2003	20	42	67	83	91	94	96	96
2002	18	29	54	72	82	90	95	95
2001	16	25	42	62	73	85	93	94
2000	14	23	33	50	64	80	92	93
1999	12	21	28	39	55	71	89	92
1998	10	18	26	31	47	64	84	91
1997	10	16	24	28	38	57	79	90
1996	10	16	24	25	32	50	74	86
1995	10	16	24	25	30	43	69	83
1994	10	16	24	25	29	37	64	82
1993	10	16	24	25	27	33	58	80
1992	10	16	24	25	27	31	52	75
1991	10	16	24	25	27	29	47	70
1990	10	16	24	25	27	29	42	67
1989	10	16	24	25	27	29	38	63
1988	10	16	24	25	27	29	36	58
1987	10	16	24	25	27	29	34	52
1986	10	16	24	25	27	29	34	45
1985	10	16	24	25	27	29	34	40
* 1984	10	16	24	25	27	29	34	36

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.

* Figures in columns remain same until 1914

INDEX FACTORS

October 1, 2007

YEAR	INDEX
2007	1.00
2006	1.05
2005	1.10
2004	1.18
2003	1.22
2002	1.24
2001	1.25
2000	1.26
1999	1.28
1998	1.29
1997	1.30
1996	1.32
1995	1.34
1994	1.39
1993	1.43
1992	1.45
1991	1.47
1990	1.50
1989	1.54
1988	1.62
1987	1.69
1986	1.72
1985	1.73
1984	1.76
1983	1.81
1982	1.84
1981	1.93
1980	2.13
1979	2.34
1978	2.56

YEAR	INDEX
1977	2.75
1976	2.89
1975	3.14
1974	3.43
1973	3.74
1972	4.12
1971	4.30
1970	4.51
1969	4.74
1968	5.00
1967	5.20
1966	5.41
1965	5.53
1964	5.65
1963	5.69
1962	5.73
1961	5.74
1960	5.75
1959	5.83
1958	5.92
1957	6.22
1956	6.55
1955	6.95
1954	7.40
1953	7.49
1952	7.57
1951	7.85
1950	8.14
1949	8.27
1948	8.39

YEAR	INDEX
1947	9.56
1946	11.09
1945	12.12
1944	13.35
1943	13.53
1942	13.72
1941	14.72
1940	15.87
1939	16.03
1938	16.19
1937	16.47
1936	16.75
1935	17.50
1934	18.32
1933	19.43
1932	20.68
1931	17.85
1930	15.71
1929	14.90
1928	14.16
1927	13.91
1926	13.67
1925	13.31
1924	12.98
1923	14.33
1922	15.98
1921	11.45
1920	8.92
1919	10.39
1918	12.46

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.