

**PERSONAL PROPERTY
COMPOSITE FACTORS
October 1, 2008**

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
2008	84	93	95	96	97	98	99	99
2007	67	88	93	93	95	97	98	98
2006	44	75	86	91	94	96	97	97
2005	30	59	76	86	91	95	96	96
2004	20	42	66	82	89	94	95	95
2003	18	29	54	73	83	92	94	94
2002	16	26	42	63	75	87	93	93
2001	14	23	34	50	65	80	91	92
2000	12	21	29	39	56	72	89	91
1999	10	19	27	32	48	65	86	90
1998		16	24	28	39	57	80	89
1997				25	32	50	74	88
1996					30	42	68	84
1995					28	36	62	81
1994					27	33	57	80
1993						31	52	77
1992						29	47	72
1991							41	67
1990							37	61
1989							35	54
1988							34	50
1987								46
1986								41
1985								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.

INDEX FACTORS
October 1, 2008

YEAR	INDEX
2008	1.00
2007	1.03
2006	1.09
2005	1.14
2004	1.22
2003	1.26
2002	1.29
2001	1.29
2000	1.30
1999	1.33
1998	1.33
1997	1.34
1996	1.36
1995	1.39
1994	1.44
1993	1.48
1992	1.50
1991	1.52
1990	1.55
1989	1.59
1988	1.68
1987	1.75
1986	1.78
1985	1.79
1984	1.82
1983	1.87
1982	1.90
1981	1.99
1980	2.20
1979	2.42

YEAR	INDEX
1978	2.64
1977	2.81
1976	2.99
1975	3.25
1974	3.55
1973	3.87
1972	4.26
1971	4.45
1970	4.66
1969	4.90
1968	5.17
1967	5.38
1966	5.60
1965	5.72
1964	5.85
1963	5.89
1962	5.93
1961	5.94
1960	5.95
1959	6.03
1958	6.12
1957	6.43
1956	6.77
1955	7.19
1954	7.66
1953	7.74
1952	7.83
1951	8.12
1950	8.42
1949	8.55

YEAR	INDEX
1948	8.68
1947	9.89
1946	11.47
1945	12.53
1944	13.81
1943	14.00
1942	14.19
1941	15.23
1940	16.42
1939	16.58
1938	16.75
1937	17.03
1936	17.32
1935	18.10
1934	18.95
1933	20.10
1932	21.39
1931	18.47
1930	16.25
1929	15.41
1928	14.65
1927	14.39
1926	14.14
1925	13.77
1924	13.43
1923	14.82
1922	16.53
1921	11.84
1920	9.22
1919	10.75

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.