SUMMARY OF 4-YEAR TRENDING FACTORS

(Table 1 of 2)

	2014												2013											
	PERSONAL PROPERTY & FIXTURES												PERSONAL PROPERTY & FIXTURES											
Yr. of	COMMERCIAL EQUIPMENT						INDUSTRIAL M&E						COMMERCIAL EQUIPMENT						INDUSTRIAL M&E					
Acq.	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20
2013	81	89	92	94	95	97	81	89	92	94	95	97												
2012	63	79	84	88	91	95	63	79	84	88	91	95	81	89	91	93	95	97	81	89	91	93	95	97
2011	47	70	78	83	88	95	46	69	77	82	88	94	64	79	84	89	93	96	63	78	83	87	91	94
2010	31	60	71	78	86	93	30	59	69	77	84	91	47	70	77	84	89	95	46	69	76	82	87	94
2009	19	48	60	70	80	89	19	47	60	69	79	88	31	57	69	76	84	91	30	56	68	75	82	89
2008	11	38	53	64	75	87	11	37	52	63	73	85	19	48	61	70	80	89	18	46	59	67	77	86
2007	11	29	46	59	72	86	10	29	46	58	71	84	11	38	53	64	75	87	11	37	52	63	74	86
2006	11	23	39	54	69	86	10	22	38	51	66	82	11	30	46	59	73	87	10	28	44	56	69	83
2005	11	17	32	47	66	86	10	16	30	44	62	81	11	22	39	53	69	86	10	21	37	50	65	81
2004	11	13	26	42	62	86	10	12	24	39	57	79	11	17	33	48	67	86	10	16	30	44	61	79
2003	11	13	22	35	57	83	10	11	20	33	53	76	11	14	26	41	61	84	10	11	24	37	56	77
2002	11	13	17	30	51	79	10	11	15	28	47	72	11	14	21	34	55	79	10	11	19	31	50	72
2001	11	13	14	24	44	72	10	11	11	21	40	66	11	14	15	28	48	75	10	11	14	25	44	68
2000	11	13	14	20	38	67	10	11	11	18	34	60	11	14	14	22	42	70	10	11	11	20	38	63
1999	11	13	14	16	33	63	10	11	11	14	29	56	11	14	14	18	37	65	10	11	11	16	33	58
1998	11	13	14	14	27	57	10	11	11	12	24	51	11	14	14	14	31	60	10	11	11	13	28	53
1997	11	13	14	14	23	53	10	11	11	12	21	48	11	14	14	14	26	54	10	11	11	11	23	49
1996	11	13	14	14	20	48	10	11	11	12	18	44	11	14	14	14	22	49	10	11	11	11	20	45
1995	11	13	14	14	16	43	10	11	11	12	15	39	11	14	14	14	19	44	10	11	11	11	17	40
1994	11	13	14	14	15	40	10	11	11	12	14	36	11	14	14	14	15	41	10	11	11	11	14	37
1993	11	13	14	14	15	36	10	11	11	12	12	33	11	14	14	14	15	38	10	11	11	11	12	34
1992	11	13	14	14	15	34	10	11	11	12	12	30	11	14	14	14	15	34	10	11	11	11	12	30
1991	11	13	14	14	15	30	10	11	11	12	12	26	11	14	14	14	15	31	10	11	11	11	12	28
1990	11	13	14	14	15	27	10	11	11	12	12	24	11	14	14	14	15	28	10	11	11	11	12	25
1989	11	13	14	14	15	24	10	11	11	12	12	22	11	14	14	14	15	26	10	11	11	11	12	23
1988	11	13	14	14	15	22	10	11	11	12	12	20	11	14	14	14	15	23	10	11	11	11	12	21
1987	11	13	14	14	15	19	10	11	11	12	12	17	11	14	14	14	15	20	10	11	11	11	12	18
1986	11	13	14	14	15	17	10	11	11	12	12	14	11	14	14	14	15	18	10	11	11	11	12	16
1985	11	13	14	14	15	17	10	11	11	12	12	14	11	14	14	14	15	18	10	11	11	11	12	14
1984	11	13	14	14	15	17	10	11	11	12	12	14	11	14	14	14	15	18	10	11	11	11	12	14

NO MANDATORY MINIMUM PERCENT GOOD INTENDED

Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.

Prepared by: Assessment Services Division 01/2014

NOTE: Beginning lien date 2001, the all industry composite trend table was replaced by the commercial equipment and the industrial machinery and equipment trend factor tables.

SUMMARY OF 4-YEAR TRENDING FACTORS

(Table 2 of 2)

	2012												2011											
	PERSONAL PROPERTY & FIXTURES												PERSONAL PROPERTY & FIXTURES											
Yr. of	COMMERCIAL EQUIPMENT						INDUSTRIAL M&E						COMMERCIAL EQUIPMENT						INDUSTRIAL M&E					
Acq.	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20
2013																								
2012																								
2011	81	89	92	93	95	97	81	89	92	93	95	97												
2010	64	81	86	90	94	98	64	80	85	90	93	97	81	89	92	94	95	97	81	89	92	94	95	97
2009	45	68	76	82	88	93	45	68	76	82	88	93	62	78	83	87	90	94	62	78	83	87	90	94
2008	31	58	69	76	85	92	30	57	68	75	83	90	46	69	77	82	88	94	45	68	76	81	86	92
2007	19	50	63	72	81	91	18	49	62	70	80	90	31	59	70	77	85	92	31	59	70	77	85	92
2006	12	40	55	67	79	91	11	39	53	64	77	88	20	50	63	73	83	93	19	49	62	71	81	91
2005	12	31	48	61	76	90	10	30	46	59	72	86	12	14	57	68	80	93	11	39	54	65	77	89
2004	12	24	41	56	73	92	10	23	38	52	68	86	12	32	51	64	79	94	10	30	47	60	74	87
2003	12	17	34	50	69	90	10	16	32	47	64	84	12	24	42	58	74	92	10	23	39	54	69	86
2002	12	13	27	42	62	86	10	12	25	38	57	79	12	18	34	49	69	90	10	17	31	46	64	83
2001	12	13	20	35	55	81	10	11	18	32	50	74	12	13	26	42	61	85	10	12	24	38	56	78
2000	12	13	16	29	49	75	10	11	15	26	45	68	12	13	21	34	55	80	10	11	19	31	50	73
1999	12	13	14	23	43	70	10	11	11	21	39	64	12	13	16	29	50	76	10	11	15	27	45	69
1998	12	13	14	18	38	65	10	11	11	16	34	59	12	13	13	23	43	70	10	11	11	21	39	63
1997	12	13	14	15	32	60	10	11	11	14	29	55	12	13	13	19	36	65	10	11	11	17	33	60
1996	12	13	14	14	27	55	10	11	11	12	25	51	12	13	13	15	32	60	10	11	11	14	29	55
1995	12	13	14	14	23	52	10	11	11	12	21	48	12	13	13	14	26	56	10	11	11	11	24	51
1994	12	13	14	14	21	48	10	11	11	12	19	44	12	13	13	14	23	53	10	11	11	11	21	49
1993	12	13	14	14	17	44	10	11	11	12	15	40	12	13	13	14	21	49	10	11	11	11	19	45
1992	12	13	14	14	15	39	10	11	11	12	13	35	12	13	13	14	17	44	10	11	11	11	15	40
1991	12	13	14	14	15	37	10	11	11	12	13	33	12	13	13	14	15	40	10	11	11	11	14	36
1990	12	13	14	14	15	32	10	11	11	12	13	30	12	13	13	14	15	36	10	11	11	11	12	33
1989	12	13	14	14	15	30	10	11	11	12	13	27	12	13	13	14	15	34	10	11	11	11	12	31
1988	12	13	14	14	15	28	10	11	11	12	13	25	12	13	13	14	15	30	10	11	11	11	12	28
1987	12	13	14	14	15	25	10	11	11	12	13	23	12	13	13	14	15	28	10	11	11	11	12	26
1986	12	13	14	14	15	22	10	11	11	12	13	20	12	13	13	14	15	25	10	11	11	11	12	23
1985	12	13	14	14	15	18	10	11	11	12	13	17	12	13	13	14	15	23	10	11	11	11	12	21
1984	12	13	14	14	15	18	10	11	11	12	13	15	12	13	13	14	15	20	10	11	11	11	12	18
1983	12	13	14	14	15	18	10	11	11	12	13	15	12	13	13	14	15	18	10	11	11	11	12	15

NO MANDATORY MINIMUM PERCENT GOOD INTENDED

Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.

Prepared by: Assessment Services Division 01/2014

NOTE: Beginning lien date 2001, the all industry composite trend table was replaced by the commercial equipment and the industrial machinery and equipment trend factor tables.