

SUMMARY OF 4-YEAR TRENDING FACTORS

(Table 1 of 2)

2017													2016											
PERSONAL PROPERTY & FIXTURES													PERSONAL PROPERTY & FIXTURES											
Yr. of Acq.	COMMERCIAL EQUIPMENT						INDUSTRIAL M&E						COMMERCIAL EQUIPMENT						INDUSTRIAL M&E					
	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20
2016	80	88	91	93	95	96	80	88	91	93	95	96	81	89	91	93	95	97	81	89	91	93	95	97
2015	61	77	82	86	89	93	62	78	83	87	90	94	81	89	91	93	95	97	81	89	91	93	95	97
2014	44	65	73	78	84	89	44	66	74	79	85	90	63	78	84	87	91	94	63	78	84	87	91	94
2013	30	55	65	72	80	87	30	56	66	73	80	88	45	68	76	81	87	93	45	67	75	81	86	92
2012	18	44	57	66	74	83	18	45	57	67	75	84	30	57	67	74	81	89	30	57	67	74	81	89
2011	11	36	49	59	70	81	11	36	49	59	70	81	18	47	59	69	77	87	18	46	59	68	77	86
2010	11	27	43	53	66	80	9	27	42	53	66	79	11	37	52	62	74	86	11	37	52	62	73	85
2009	11	19	33	45	59	75	9	19	33	45	59	75	11	28	43	55	68	82	10	28	42	54	66	80
2008	11	14	28	40	56	72	9	14	27	39	55	71	11	21	36	48	64	80	10	21	35	47	62	77
2007	11	12	22	35	51	70	9	10	22	34	50	70	11	15	29	43	59	78	10	15	28	42	58	76
2006	11	12	17	29	47	69	9	10	16	28	45	66	11	12	24	38	54	76	10	10	23	36	52	73
2005	11	12	14	25	43	66	9	10	13	24	41	64	11	12	19	32	50	73	10	10	18	30	48	69
2004	11	12	13	21	39	66	9	10	11	20	36	61	11	12	15	28	47	73	10	10	14	26	43	67
2003	11	12	13	17	35	61	9	10	11	15	32	56	11	12	14	22	42	70	10	10	12	20	38	64
2002	11	12	13	14	30	56	9	10	11	13	27	52	11	12	14	18	37	65	10	10	12	17	33	59
2001	11	12	13	14	24	52	9	10	11	12	22	48	11	12	14	16	31	60	10	10	12	14	28	54
2000	11	12	13	14	21	47	9	10	11	12	20	43	11	12	14	14	26	54	10	10	12	12	23	49
1999	11	12	13	14	17	42	9	10	11	12	16	38	11	12	14	14	22	51	10	10	12	12	20	46
1998	11	12	13	14	15	38	9	10	11	12	13	34	11	12	14	14	19	45	10	10	12	12	17	41
1997	11	12	13	14	15	34	9	10	11	12	12	31	11	12	14	14	16	41	10	10	12	12	15	37
1996	11	12	13	14	15	31	9	10	11	12	12	29	11	12	14	14	15	38	10	10	12	12	12	34
1995	11	12	13	14	15	27	9	10	11	12	12	25	11	12	14	14	15	33	10	10	12	12	12	30
1994	11	12	13	14	15	25	9	10	11	12	12	23	11	12	14	14	15	30	10	10	12	12	12	27
1993	11	12	13	14	15	23	9	10	11	12	12	20	11	12	14	14	15	28	10	10	12	12	12	25
1992	11	12	13	14	15	20	9	10	11	12	12	18	11	12	14	14	15	25	10	10	12	12	12	22
1991	11	12	13	14	15	18	9	10	11	12	12	16	11	12	14	14	15	22	10	10	12	12	12	20
1990	11	12	13	14	15	16	9	10	11	12	12	13	11	12	14	14	15	20	10	10	12	12	12	18
1989	11	12	13	14	15	16	9	10	11	12	12	13	11	12	14	14	15	17	10	10	12	12	12	15
1988	11	12	13	14	15	16	9	10	11	12	12	13	11	12	14	14	15	17	10	10	12	12	12	14
1987	11	12	13	14	15	16	9	10	11	12	12	13	11	12	14	14	15	17	10	10	12	12	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 01/2017

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)

2015													2014												
Yr. of Acq.	PERSONAL PROPERTY & FIXTURES						PERSONAL PROPERTY & FIXTURES						PERSONAL PROPERTY & FIXTURES						PERSONAL PROPERTY & FIXTURES						
	COMMERCIAL EQUIPMENT					INDUSTRIAL M&E	COMMERCIAL EQUIPMENT					INDUSTRIAL M&E	COMMERCIAL EQUIPMENT					INDUSTRIAL M&E							
	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20	
2016																									
2015																									
2014	81	89	91	93	95	97	81	89	91	93	95	97	81	89	92	94	95	97	81	89	92	94	95	97	
2013	63	79	85	88	92	95	63	79	85	88	92	95	63	79	84	88	91	95	63	79	84	88	91	95	
2012	45	68	76	81	87	93	45	67	75	81	86	92	63	79	84	88	91	95	63	79	84	88	91	95	
2011	30	58	68	76	83	90	30	57	68	75	82	89	47	70	78	83	88	95	46	69	77	82	88	94	
2010	19	48	61	71	80	89	18	47	59	69	77	87	31	60	71	78	86	93	30	59	69	77	84	91	
2009	11	37	52	62	73	85	11	36	51	61	73	85	19	48	60	70	80	89	19	47	60	69	79	88	
2008	11	29	43	56	69	83	10	28	42	54	67	81	11	38	53	64	75	87	11	37	52	63	73	85	
2007	11	22	37	49	66	82	10	21	36	48	64	80	11	29	46	59	72	86	10	29	46	58	71	84	
2006	11	16	30	45	62	81	10	15	29	43	59	77	11	23	39	54	69	86	10	22	38	51	66	82	
2005	11	13	25	39	56	79	10	11	24	37	54	75	11	17	32	47	66	86	10	16	30	44	62	81	
2004	11	13	20	34	54	78	10	11	18	31	49	71	11	13	26	42	62	86	10	12	24	39	57	79	
2003	11	13	15	29	48	75	10	11	14	27	44	69	11	13	22	35	57	83	10	11	20	33	53	76	
2002	11	13	14	22	42	70	10	11	11	20	38	64	11	13	17	30	51	79	10	11	15	28	47	72	
2001	11	13	14	18	37	65	10	11	11	17	33	59	11	13	14	24	44	72	10	11	11	21	40	66	
2000	11	13	14	16	31	60	10	11	11	14	28	54	11	13	14	20	38	67	10	11	11	18	34	60	
1999	11	13	14	14	26	55	10	11	11	12	23	49	11	13	14	16	33	63	10	11	11	14	29	56	
1998	11	13	14	14	22	51	10	11	11	12	20	46	11	13	14	14	27	57	10	11	11	12	24	51	
1997	11	13	14	14	19	45	10	11	11	12	17	41	11	13	14	14	23	53	10	11	11	12	21	48	
1996	11	13	14	14	16	42	10	11	11	12	15	38	11	13	14	14	20	48	10	11	11	12	18	44	
1995	11	13	14	14	15	38	10	11	11	12	12	34	11	13	14	14	16	43	10	11	11	12	15	39	
1994	11	13	14	14	15	34	10	11	11	12	12	31	11	13	14	14	15	40	10	11	11	12	14	36	
1993	11	13	14	14	15	31	10	11	11	12	12	27	11	13	14	14	15	36	10	11	11	12	12	33	
1992	11	13	14	14	15	28	10	11	11	12	12	25	11	13	14	14	15	34	10	11	11	12	12	30	
1991	11	13	14	14	15	25	10	11	11	12	12	22	11	13	14	14	15	30	10	11	11	12	12	26	
1990	11	13	14	14	15	22	10	11	11	12	12	20	11	13	14	14	15	27	10	11	11	12	12	24	
1989	11	13	14	14	15	20	10	11	11	12	12	18	11	13	14	14	15	24	10	11	11	12	12	22	
1988	11	13	14	14	15	17	10	11	11	12	12	15	11	13	14	14	15	22	10	11	11	12	12	20	
1987	11	13	14	14	15	17	10	11	11	12	12	14	11	13	14	14	15	19	10	11	11	12	12	17	
1986	11	13	14	14	15	17	10	11	11	12	12	14	11	13	14	14	15	17	10	11	11	12	12	14	

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