

SUMMARY OF 4-YEAR TRENDING FACTORS

(Table 1 of 2)

2011												2010												
Yr. of Acq.	PERSONAL PROPERTY & FIXTURES											PERSONAL PROPERTY & FIXTURES												
	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
2010	81	89	92	94	95	97	81	89	92	94	95	97	81	89	92	94	95	97	81	89	92	94	95	97
2009	62	78	83	87	90	94	62	78	83	87	90	94	81	89	92	94	95	97	81	89	92	94	95	97
2008	46	69	77	82	88	94	45	68	76	81	86	92	63	80	85	89	92	96	63	79	84	88	91	95
2007	31	59	70	77	85	92	31	59	70	77	85	92	48	71	80	85	90	96	47	70	79	84	89	96
2006	20	50	63	73	83	93	19	49	62	71	81	91	32	62	73	81	89	97	31	60	71	79	86	94
2005	12	41	57	68	80	93	11	39	54	65	77	89	21	52	66	76	86	97	20	50	63	73	83	93
2004	12	32	51	64	79	94	10	30	47	60	74	87	12	43	60	73	85	98	11	40	56	67	79	91
2003	12	24	42	58	74	92	10	23	39	54	69	86	12	33	52	66	81	97	10	31	49	62	76	90
2002	12	18	34	49	69	90	10	17	31	46	64	83	12	25	43	58	75	93	10	23	39	54	69	86
2001	12	13	26	42	61	85	10	12	24	38	56	78	12	18	34	49	69	90	10	17	31	45	63	82
2000	12	13	21	34	55	80	10	11	19	31	50	73	12	13	26	42	62	85	10	12	24	38	56	78
1999	12	13	16	29	50	76	10	11	15	27	45	69	12	13	21	35	56	81	10	11	19	31	51	74
1998	12	13	13	23	43	70	10	11	11	21	39	63	12	13	16	29	50	76	10	11	15	27	45	70
1997	12	13	13	19	36	65	10	11	11	17	33	60	12	13	14	23	43	70	10	11	11	21	39	64
1996	12	13	13	15	32	60	10	11	11	14	29	55	12	13	14	19	37	66	10	11	11	18	34	60
1995	12	13	13	14	26	56	10	11	11	11	24	51	12	13	14	15	32	61	10	11	11	14	29	56
1994	12	13	13	14	23	53	10	11	11	11	21	49	12	13	14	14	27	58	10	11	11	11	25	52
1993	12	13	13	14	21	49	10	11	11	11	19	45	12	13	14	14	24	55	10	11	11	11	21	50
1992	12	13	13	14	17	44	10	11	11	11	15	40	12	13	14	14	21	50	10	11	11	11	19	45
1991	12	13	13	14	15	40	10	11	11	11	14	36	12	13	14	14	17	44	10	11	11	11	15	40
1990	12	13	13	14	15	36	10	11	11	11	12	33	12	13	14	14	15	41	10	11	11	11	14	37
1989	12	13	13	14	15	34	10	11	11	11	12	31	12	13	14	14	15	37	10	11	11	11	13	34
1988	12	13	13	14	15	30	10	11	11	11	12	28	12	13	14	14	15	35	10	11	11	11	13	32
1987	12	13	13	14	15	28	10	11	11	11	12	26	12	13	14	14	15	32	10	11	11	11	13	29
1986	12	13	13	14	15	25	10	11	11	11	12	23	12	13	14	14	15	29	10	11	11	11	13	26
1985	12	13	13	14	15	23	10	11	11	11	12	21	12	13	14	14	15	25	10	11	11	11	13	23
1984	12	13	13	14	15	20	10	11	11	11	12	18	12	13	14	14	15	24	10	11	11	11	13	21
1983	12	13	13	14	15	18	10	11	11	11	12	15	12	13	14	14	15	20	10	11	11	11	13	18
1982	12	13	13	14	15	18	10	11	11	11	12	15	12	13	14	14	15	18	10	11	11	11	13	15
1981	12	13	13	14	15	18	10	11	11	11	12	15	12	13	14	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 01/2011

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)

2009													2008												
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						
	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20	
2010																									
2009																									
2008	81	89	92	94	95	97	81	89	92	94	95	97													
2007	64	81	86	90	95	98	65	82	87	91	96	99	81	89	92	94	95	97	81	89	92	94	95	97	
2006	49	73	82	87	94	99	49	72	81	86	93	98	66	83	88	92	95	100	64	80	85	90	93	97	
2005	34	63	75	82	90	98	33	62	73	81	89	97	50	74	83	88	94	100	47	70	79	84	89	96	
2004	22	54	69	80	91	102	21	52	66	76	86	97	34	66	77	85	94	102	32	62	73	80	88	96	
2003	13	44	61	74	88	100	12	42	58	70	83	95	22	54	69	80	91	102	20	51	64	75	85	95	
2002	13	34	52	66	81	98	11	32	49	62	76	92	12	43	60	73	85	98	11	40	56	67	79	91	
2001	13	24	42	58	76	93	11	23	40	54	71	88	12	32	51	64	79	94	10	30	47	59	73	87	
2000	13	18	34	50	68	89	11	17	31	47	64	83	12	24	41	56	73	90	10	22	38	51	66	82	
1999	13	13	28	42	63	85	11	12	25	39	58	79	12	18	33	48	67	88	10	16	30	44	61	79	
1998	13	13	21	35	55	80	11	11	20	33	51	74	12	13	25	41	60	83	10	12	23	37	55	75	
1997	13	13	16	29	49	75	11	11	15	27	46	71	12	13	20	33	54	78	10	10	19	31	50	72	
1996	13	13	13	23	43	71	11	11	11	21	40	67	12	13	16	29	48	75	10	10	14	26	44	68	
1995	13	13	13	19	38	67	11	11	11	18	36	63	12	13	13	22	42	69	10	10	11	21	39	63	
1994	13	13	13	16	34	63	11	11	11	14	31	59	12	13	13	19	37	66	10	10	11	18	34	60	
1993	13	13	13	14	29	59	11	11	11	12	27	55	12	13	13	16	32	62	10	10	11	14	29	56	
1992	13	13	13	14	25	55	11	11	11	12	23	51	12	13	13	14	27	58	10	10	11	12	25	52	
1991	13	13	13	14	21	50	11	11	11	12	19	46	12	13	13	14	23	54	10	10	11	12	21	49	
1990	13	13	13	14	17	46	11	11	11	12	16	43	12	13	13	14	21	49	10	10	11	12	19	45	
1989	13	13	13	14	15	43	11	11	11	12	14	40	12	13	13	14	17	44	10	10	11	12	15	41	
1988	13	13	13	14	15	40	11	11	11	12	13	37	12	13	13	14	15	42	10	10	11	12	14	38	
1987	13	13	13	14	15	36	11	11	11	12	13	34	12	13	13	14	15	38	10	10	11	12	13	35	
1986	13	13	13	14	15	33	11	11	11	12	13	31	12	13	13	14	15	36	10	10	11	12	13	33	
1985	13	13	13	14	15	28	11	11	11	12	13	27	12	13	13	14	15	31	10	10	11	12	13	28	
1984	13	13	13	14	15	27	11	11	11	12	13	26	12	13	13	14	15	28	10	10	11	12	13	26	
1983	13	13	13	14	15	23	11	11	11	12	13	22	12	13	13	14	15	25	10	10	11	12	13	23	
1982	13	13	13	14	15	20	11	11	11	12	13	19	12	13	13	14	15	23	10	10	11	12	13	22	
1981	13	13	13	14	15	18	11	11	11	12	13	15	12	13	13	14	15	20	10	10	11	12	13	18	
1980	13	13	13	14	15	18	11	11	11	12	13	15	12	13	13	14	15	18	10	10	11	12	13	15	

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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.