

## 2012 TRENDING FACTORS AND GUIDELINES

### COMMERCIAL EQUIPMENT

Year of Acq.	Age	PERSONAL PROPERTY AND FIXTURES											
		3	4	5	6	8	10	12	15	17	20	25	30
2011	1	67	75	81	84	89	92	93	95	96	97	98	98
2010	2	38	54	64	72	81	86	90	94	96	98	100	101
2009	3	16	33	45	56	68	76	82	88	90	93	96	98
2008	4	11	18	31	42	58	69	76	85	88	92	96	99
2007	5	11	11	19	30	50	63	72	81	86	91	97	101
2006	6	11	11	12	21	40	55	67	79	85	91	99	104
2005	7	11	11	12	13	31	48	61	76	83	90	100	106
2004	8	11	11	12	13	24	41	56	73	82	92	102	110
2003	9	11	11	12	13	17	34	50	69	78	90	102	111
2002	10	11	11	12	13	13	27	42	62	72	86	99	110
2001	11	11	11	12	13	13	20	35	55	66	81	96	107
2000	12	11	11	12	13	13	16	29	49	61	75	92	105
1999	13	11	11	12	13	13	14	23	43	55	70	90	104
1998	14	11	11	12	13	13	14	18	38	49	65	86	100
1997	15	11	11	12	13	13	14	15	32	43	60	83	98
1996	16	11	11	12	13	13	14	14	27	38	55	80	95
1995	17	11	11	12	13	13	14	14	23	35	52	75	94
1994	18	11	11	12	13	13	14	14	21	30	48	73	92
1993	19	11	11	12	13	13	14	14	17	26	44	70	92
1992	20	11	11	12	13	13	14	14	15	24	39	68	89
1991	21	11	11	12	13	13	14	14	15	21	37	64	86
1990	22	11	11	12	13	13	14	14	15	17	32	60	83
1989	23	11	11	12	13	13	14	14	15	16	30	56	81
1988	24	11	11	12	13	13	14	14	15	16	28	54	81
1987	25	11	11	12	13	13	14	14	15	16	25	51	78
1986	26	11	11	12	13	13	14	14	15	16	22	48	76
1985	27	11	11	12	13	13	14	14	15	16	18	43	71
1984	28	11	11	12	13	13	14	14	15	16	18	40	68
1983	29	11	11	12	13	13	14	14	15	16	18	37	65
1982	30	11	11	12	13	13	14	14	15	16	18	36	62
1981	31	11	11	12	13	13	14	14	15	16	18	33	61
1980	32	11	11	12	13	13	14	14	15	16	18	31	60
1979	33	11	11	12	13	13	14	14	15	16	18	27	63
1978	34	11	11	12	13	13	14	14	15	16	18	25	63
1977	35	11	11	12	13	13	14	14	15	16	18	21	62
1976	36	11	11	12	13	13	14	14	15	16	18	21	62
1975	37	11	11	12	13	13	14	14	15	16	18	21	59
1974	38	11	11	12	13	13	14	14	15	16	18	21	58
1973	39	11	11	12	13	13	14	14	15	16	18	21	58
1972	40	11	11	12	13	13	14	14	15	16	18	21	51
1971	41	11	11	12	13	13	14	14	15	16	18	21	43
1970	42	11	11	12	13	13	14	14	15	16	18	21	40
1969	43	11	11	12	13	13	14	14	15	16	18	21	36

**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 01/2012

Note: Cells have been shaded in the year of the Maximum Price Index Factor (MPIF). For a definition see Memo 5430-1, Section 2.2.