

2012 TRENDING FACTORS AND GUIDELINES
INDUSTRIAL MACHINERY AND 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 | 71 | 80 | 85 | 90 | 93 | 95 | 97 | 99 | 100 |
| 2009 | 3 | 16 | 33 | 45 | 56 | 68 | 76 | 82 | 88 | 90 | 93 | 96 | 98 |
| 2008 | 4 | 9 | 18 | 30 | 42 | 57 | 68 | 75 | 83 | 86 | 90 | 95 | 97 |
| 2007 | 5 | 9 | 10 | 18 | 29 | 49 | 62 | 70 | 80 | 84 | 90 | 95 | 99 |
| 2006 | 6 | 9 | 10 | 11 | 20 | 39 | 53 | 64 | 77 | 82 | 88 | 95 | 100 |
| 2005 | 7 | 9 | 10 | 10 | 13 | 30 | 46 | 59 | 72 | 79 | 86 | 95 | 101 |
| 2004 | 8 | 9 | 10 | 10 | 11 | 23 | 38 | 52 | 68 | 76 | 86 | 95 | 102 |
| 2003 | 9 | 9 | 10 | 10 | 11 | 16 | 32 | 47 | 64 | 73 | 84 | 95 | 103 |
| 2002 | 10 | 9 | 10 | 10 | 11 | 12 | 25 | 38 | 57 | 66 | 79 | 91 | 101 |
| 2001 | 11 | 9 | 10 | 10 | 11 | 11 | 18 | 32 | 50 | 60 | 74 | 87 | 97 |
| 2000 | 12 | 9 | 10 | 10 | 11 | 11 | 15 | 26 | 45 | 56 | 68 | 84 | 95 |
| 1999 | 13 | 9 | 10 | 10 | 11 | 11 | 11 | 21 | 39 | 50 | 64 | 81 | 94 |
| 1998 | 14 | 9 | 10 | 10 | 11 | 11 | 11 | 16 | 34 | 44 | 59 | 78 | 91 |
| 1997 | 15 | 9 | 10 | 10 | 11 | 11 | 11 | 14 | 29 | 40 | 55 | 76 | 90 |
| 1996 | 16 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 25 | 35 | 51 | 73 | 87 |
| 1995 | 17 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 21 | 32 | 48 | 69 | 86 |
| 1994 | 18 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 19 | 27 | 44 | 67 | 84 |
| 1993 | 19 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 15 | 24 | 40 | 64 | 83 |
| 1992 | 20 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 21 | 35 | 61 | 80 |
| 1991 | 21 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 19 | 33 | 58 | 78 |
| 1990 | 22 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 16 | 30 | 55 | 75 |
| 1989 | 23 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 27 | 52 | 74 |
| 1988 | 24 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 25 | 49 | 73 |
| 1987 | 25 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 23 | 46 | 71 |
| 1986 | 26 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 20 | 44 | 69 |
| 1985 | 27 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 17 | 39 | 65 |
| 1984 | 28 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 37 | 63 |
| 1983 | 29 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 34 | 59 |
| 1982 | 30 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 33 | 57 |
| 1981 | 31 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 31 | 56 |
| 1980 | 32 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 29 | 55 |
| 1979 | 33 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 25 | 59 |
| 1978 | 34 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 23 | 60 |
| 1977 | 35 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 19 | 60 |
| 1976 | 36 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 17 | 61 |
| 1975 | 37 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 17 | 58 |
| 1974 | 38 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 17 | 60 |
| 1973 | 39 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 17 | 60 |
| 1972 | 40 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 17 | 53 |
| 1971 | 41 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 17 | 45 |
| 1970 | 42 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 17 | 41 |
| 1969 | 43 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 17 | 34 |
| 1968 | 44 | 9 | 10 | 10 | 11 | 11 | 11 | 12 | 13 | 13 | 15 | 17 | 34 |

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.