

SUMMARY OF 4-YEAR TRENDING FACTORS

(Table 1 of 2)

2012													2011												
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	
2011	81	89	92	93	95	97	81	89	92	93	95	97	81	89	92	94	95	97	81	89	92	94	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	41	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	14	14	15	18	10	11	11	11	12	15	
1982	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 01/2012

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)

2010												2009													
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	
2011																									
2010																									
2009	81	89	92	94	95	97	81	89	92	94	95	97													
2008	63	80	85	89	92	96	63	79	84	88	91	95	81	89	92	94	95	97	81	89	92	94	95	97	
2007	48	71	80	85	90	96	47	70	79	84	89	96	64	81	86	90	95	98	65	82	87	91	96	99	
2006	32	62	73	81	89	97	31	60	71	79	86	94	49	73	82	87	94	99	49	72	81	86	93	98	
2005	21	52	66	76	86	97	20	50	63	73	83	93	34	63	75	82	90	98	33	62	73	81	89	97	
2004	12	43	60	73	85	98	11	40	56	67	79	91	22	54	69	80	91	102	21	52	66	76	86	97	
2003	12	33	52	66	81	97	10	31	49	62	76	90	13	44	61	74	88	100	12	42	58	70	83	95	
2002	12	25	43	58	75	93	10	23	39	54	69	86	13	34	52	66	81	98	11	32	49	62	76	92	
2001	12	18	34	49	69	90	10	17	31	45	63	82	13	24	42	58	76	93	11	23	40	54	71	88	
2000	12	13	26	42	62	85	10	12	24	38	56	78	13	18	34	50	68	89	11	17	31	47	64	83	
1999	12	13	21	35	56	81	10	11	19	31	51	74	13	13	28	42	63	85	11	12	25	39	58	79	
1998	12	13	16	29	50	76	10	11	15	27	45	70	13	13	21	35	55	80	11	11	20	33	51	74	
1997	12	13	14	23	43	70	10	11	11	21	39	64	13	13	16	29	49	75	11	11	15	27	46	71	
1996	12	13	14	19	37	66	10	11	11	18	34	60	13	13	13	23	43	71	11	11	11	21	40	67	
1995	12	13	14	15	32	61	10	11	11	14	29	56	13	13	13	19	38	67	11	11	11	18	36	63	
1994	12	13	14	14	27	58	10	11	11	11	25	52	13	13	13	16	34	63	11	11	11	14	31	59	
1993	12	13	14	14	24	55	10	11	11	11	21	50	13	13	13	14	29	59	11	11	11	12	27	55	
1992	12	13	14	14	21	50	10	11	11	11	19	45	13	13	13	14	25	55	11	11	11	12	23	51	
1991	12	13	14	14	17	44	10	11	11	11	15	40	13	13	13	14	21	50	11	11	11	12	19	46	
1990	12	13	14	14	15	41	10	11	11	11	14	37	13	13	13	14	17	46	11	11	11	12	16	43	
1989	12	13	14	14	15	37	10	11	11	11	13	34	13	13	13	14	15	43	11	11	11	12	14	40	
1988	12	13	14	14	15	35	10	11	11	11	13	32	13	13	13	14	15	40	11	11	11	12	13	37	
1987	12	13	14	14	15	32	10	11	11	11	13	29	13	13	13	14	15	36	11	11	11	12	13	34	
1986	12	13	14	14	15	29	10	11	11	11	13	26	13	13	13	14	15	33	11	11	11	12	13	31	
1985	12	13	14	14	15	25	10	11	11	11	13	23	13	13	13	14	15	28	11	11	11	12	13	27	
1984	12	13	14	14	15	24	10	11	11	11	13	21	13	13	13	14	15	27	11	11	11	12	13	26	
1983	12	13	14	14	15	20	10	11	11	11	13	18	13	13	13	14	15	23	11	11	11	12	13	22	
1982	12	13	14	14	15	18	10	11	11	11	13	15	13	13	13	14	15	20	11	11	11	12	13	19	
1981	12	13	14	14	15	18	10	11	11	11	12	15	13	13	13	14	15	18	11	11	11	12	13	15	

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Prepared by: Assessment Services Division 01/2012

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.