

2013 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
2012	1	67	75	81	84	89	91	93	95	96	97	98	98
2011	2	38	54	64	70	79	84	89	93	94	96	98	100
2010	3	17	34	47	56	70	77	84	89	92	95	99	101
2009	4	11	18	31	41	57	69	76	84	87	91	95	99
2008	5	11	11	19	29	48	61	70	80	84	89	95	99
2007	6	11	11	11	20	38	53	64	75	81	87	95	100
2006	7	11	11	11	13	30	46	59	73	80	87	97	103
2005	8	11	11	11	12	22	39	53	69	77	86	97	103
2004	9	11	11	11	12	17	33	48	67	76	86	100	107
2003	10	11	11	11	12	14	26	41	61	72	84	99	108
2002	11	11	11	11	12	14	21	34	55	66	79	96	107
2001	12	11	11	11	12	14	15	28	48	59	75	92	104
2000	13	11	11	11	12	14	14	22	42	53	70	88	101
1999	14	11	11	11	12	14	14	18	37	48	65	85	99
1998	15	11	11	11	12	14	14	14	31	43	60	81	97
1997	16	11	11	11	12	14	14	14	26	37	54	77	93
1996	17	11	11	11	12	14	14	14	22	33	49	73	90
1995	18	11	11	11	12	14	14	14	19	28	44	70	89
1994	19	11	11	11	12	14	14	14	15	24	41	67	87
1993	20	11	11	11	12	14	14	14	15	22	38	64	85
1992	21	11	11	11	12	14	14	14	15	19	34	61	83
1991	22	11	11	11	12	14	14	14	15	16	31	57	80
1990	23	11	11	11	12	14	14	14	15	16	28	53	76
1989	24	11	11	11	12	14	14	14	15	16	26	49	75
1988	25	11	11	11	12	14	14	14	15	16	23	48	73
1987	26	11	11	11	12	14	14	14	15	16	20	45	71
1986	27	11	11	11	12	14	14	14	15	16	18	42	68
1985	28	11	11	11	12	14	14	14	15	16	18	38	65
1984	29	11	11	11	12	14	14	14	15	16	18	35	60
1983	30	11	11	11	12	14	14	14	15	16	18	32	58
1982	31	11	11	11	12	14	14	14	15	16	18	31	55
1981	32	11	11	11	12	14	14	14	15	16	18	27	54
1980	33	11	11	11	12	14	14	14	15	16	18	25	54
1979	34	11	11	11	12	14	14	14	15	16	18	23	54
1978	35	11	11	11	12	14	14	14	15	16	18	21	53
1977	36	11	11	11	12	14	14	14	15	16	18	21	54
1976	37	11	11	11	12	14	14	14	15	16	18	21	54
1975	38	11	11	11	12	14	14	14	15	16	18	21	50
1974	39	11	11	11	12	14	14	14	15	16	18	21	47
1973	40	11	11	11	12	14	14	14	15	16	18	21	44
1972	41	11	11	11	12	14	14	14	15	16	18	21	40
1971	42	11	11	11	12	14	14	14	15	16	18	21	37
1970	43	11	11	11	12	14	14	14	15	16	18	21	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 01/2013

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.