

2014 TRENDING FACTORS AND GUIDELINES

AUTOMATED TELLER MACHINES (ATMs)

For index factors, this table uses Table 1 of AH581 (1/2014)			PP TYPE 37		PP TYPE 85	
			Free-standing ATMs (Classified as Personal Property)		Thru-wall, island, drive-up and similarly affixed ATMs (Classified as Fixtures)	
Year of Acq.	Index Factor	Age	10 Year		12 Year	
			% Good	Factor	% Good	Factor
2013	1.00	1	92	92	94	94
2012	1.01	2	83	84	87	88
2011	1.04	3	75	78	80	83
2010	1.07	4	66	71	73	78
2009	1.06	5	57	60	66	70
2008	1.09	6	49	53	59	64
2007	1.13	7	41	46	52	59
2006	1.19	8	33	39	45	54
2005	1.24	9	26	32	38	47
2004	1.32	10	20	26	32	42
2003	1.36	11	16	22	26	35
2002	1.38	12	12	17	22	30
2001	1.39	13	10	14	17	24
2000	1.40	14	10	14	14	20
1999	1.43	15	10	14	11	16
1998	1.43	16	10	14	10	14
1997	1.44	17	10	14	10	14
1996	1.46	18	10	14	10	14
1995	1.49	19	10	14	10	14
1994	1.53	20	10	14	10	14
1993	1.58	21	10	14	10	14
1992	1.61	22	10	14	10	14
1991	1.64	23	10	14	10	14
1990	1.67	24	10	14	10	14
1989	1.71	25	10	14	10	14
1988	1.80	26	10	14	10	14

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 01/2014

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.

The CAA no longer recommends a 25% minimum percent good for ATMs (see CAA Position Paper 07-001). This table now uses the 10% minimum percent good recommended for commercial property.