

2015 TRENDING FACTORS AND GUIDELINES
BIOPHARMACEUTICAL INDUSTRY

AH 581, TABLE 9		SCHEDULE A			SCHEDULE B
		(SCHEDULE A-1) MACHINERY AND EQUIPMENT	(SCHEDULE A-3) OTHER EQUIPMENT	(SCHEDULE A-4) TOOLS. MOLDS DIES, JIGS	(SCHEDULE B-2) FIXTURES
Year of Acq.	Age	PP TYPE 59	PP TYPE 60	PP TYPE 61	PP TYPE 62
		Valuation Factor	Valuation Factor	Valuation Factor	Valuation Factor
2014	1	85	92	89	92
2013	2	70	85	80	85
2012	3	55	77	68	77
2011	4	42	69	58	69
2010	5	30	60	48	60
2009	6	19	52	37	52
2008	7	12	43	28	43
2007	8	11	37	21	37
2006	9	11	30	15	30
2005	10	11	24	12	24
2004	11	11	18	12	18
2003	12	11	14	12	14
2002	13	11	13	12	13
2001	14	11	13	12	13
2000	15	11	13	12	13
1999	16	11	13	12	13
1998	17	11	13	12	13
1997	18	11	13	12	13
1996	19	11	13	12	13
1995	20	11	13	12	13
1994	21	11	13	12	13
1993	22	11	13	12	13
1992	23	11	13	12	13
1991	24	11	13	12	13
1990	25	11	13	12	13
1989	26	11	13	12	13
1988	27	11	13	12	13
1987	28	11	13	12	13
1986	29	11	13	12	13
1985	30	11	13	12	13
1984	31	11	13	12	13
1983	32	11	13	12	13
1982	33	11	13	12	13
1981	34	11	13	12	13
1980	35	11	13	12	13
1979	36	11	13	12	13
1978	37	11	13	12	13
1977	38	11	13	12	13
1976	39	11	13	12	13

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 01/2015