

2015 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
2014	1	67	75	81	84	89	91	93	95	96	97	98	98
2013	2	38	53	63	69	79	85	88	92	93	95	97	99
2012	3	16	33	45	55	68	76	81	87	90	93	96	98
2011	4	11	18	30	41	58	68	76	83	86	90	95	98
2010	5	11	11	19	29	48	61	71	80	85	89	96	99
2009	6	11	11	11	19	37	52	62	73	79	85	92	96
2008	7	11	11	11	12	29	43	56	69	75	83	91	97
2007	8	11	11	11	12	22	37	49	66	72	82	91	98
2006	9	11	11	11	12	16	30	45	62	70	81	92	100
2005	10	11	11	11	12	13	25	39	56	66	79	91	101
2004	11	11	11	11	12	13	20	34	54	64	78	94	105
2003	12	11	11	11	12	13	15	29	48	61	75	92	105
2002	13	11	11	11	12	13	14	22	42	55	70	90	102
2001	14	11	11	11	12	13	14	18	37	49	65	86	100
2000	15	11	11	11	12	13	14	16	31	43	60	82	97
1999	16	11	11	11	12	13	14	14	26	39	55	78	96
1998	17	11	11	11	12	13	14	14	22	33	51	74	91
1997	18	11	11	11	12	13	14	14	19	28	45	70	89
1996	19	11	11	11	12	13	14	14	16	25	42	67	86
1995	20	11	11	11	12	13	14	14	15	21	38	62	83
1994	21	11	11	11	12	13	14	14	15	19	34	59	83
1993	22	11	11	11	12	13	14	14	15	17	31	56	81
1992	23	11	11	11	12	13	14	14	15	16	28	52	77
1991	24	11	11	11	12	13	14	14	15	16	25	50	75
1990	25	11	11	11	12	13	14	14	15	16	22	46	71
1989	26	11	11	11	12	13	14	14	15	16	20	44	68
1988	27	11	11	11	12	13	14	14	15	16	17	42	68
1987	28	11	11	11	12	13	14	14	15	16	17	38	65
1986	29	11	11	11	12	13	14	14	15	16	17	37	62
1985	30	11	11	11	12	13	14	14	15	16	17	33	59
1984	31	11	11	11	12	13	14	14	15	16	17	30	54
1983	32	11	11	11	12	13	14	14	15	16	17	28	51
1982	33	11	11	11	12	13	14	14	15	16	17	24	50
1981	34	11	11	11	12	13	14	14	15	16	17	22	48
1980	35	11	11	11	12	13	14	14	15	16	17	20	48
1979	36	11	11	11	12	13	14	14	15	16	17	20	50
1978	37	11	11	11	12	13	14	14	15	16	17	20	49
1977	38	11	11	11	12	13	14	14	15	16	17	20	46
1976	39	11	11	11	12	13	14	14	15	16	17	20	46
1975	40	11	11	11	12	13	14	14	15	16	17	20	40
1974	41	11	11	11	12	13	14	14	15	16	17	20	34
1973	42	11	11	11	12	13	14	14	15	16	17	20	34
1972	43	11	11	11	12	13	14	14	15	16	17	20	31

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

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.