

2015 TRENDING FACTORS AND GUIDELINES

CONSTRUCTION MOBILE EQUIPMENT¹

<i>Index and Percent Good Factors from Tables 3 & 5, AH581 (1/2015).</i>			PP Type 71 NEW ²		PP Type 72 USED ²	
Yr. of Acq.	Index Factor	Age	% Good	Factor	% Good	Factor
2014	1.00	1	74	74	91	91
2013	1.02	2	66	67	81	83
2012	1.04	3	60	62	74	77
2011	1.09	4	55	60	68	74
2010	1.12	5	51	57	62	69
2009	1.12	6	47	53	58	65
2008	1.16	7	42	49	52	60
2007	1.19	8	38	45	47	56
2006	1.22	9	35	43	43	52
2005	1.27	10	31	39	38	48
2004	1.35	11	28	38	34	46
2003	1.40	12	26	36	32	45
2002	1.42	13	24	34	29	41
2001	1.44	14	22	32	27	39
2000	1.44	15	20	29	25	36
1999	1.46	16	19	28	23	34
1998	1.48	17	16	24	20	30
1997	1.51	18	13	20	17	26
1996	1.53	19	12	18	13	20
1995	1.57	20	11	17	11	17
1994	1.60	21			9	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 01/2015

¹ Use comparative sales approach if possible. If sales approach is not used, the cost approach using the above factors can be employed. Per section 401.16 of the Revenue and Taxation Code, "...if information reported by a taxpayer does not indicate whether this property was first acquired by the taxpayer new or used, then the assessor may average the published factors."

² The categories and terms "New" and "Used" for the above referenced equipment are based on a BOE study. The accelerated percent good and trend factors for "New" are based on the study's findings that new equipment depreciates faster than used.