

**2015 TRENDING FACTORS AND GUIDELINES**  
**INDUSTRIAL MACHINERY AND 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	54	67	75	81	86	89	92	95	97
2011	4	9	18	30	41	57	68	75	82	85	89	94	97
2010	5	9	10	18	29	47	59	69	77	83	87	93	96
2009	6	9	10	11	19	36	51	61	73	78	85	91	95
2008	7	9	10	10	12	28	42	54	67	73	81	89	94
2007	8	9	10	10	10	21	36	48	64	71	80	88	95
2006	9	9	10	10	10	15	29	43	59	67	77	87	95
2005	10	9	10	10	10	11	24	37	54	63	75	87	96
2004	11	9	10	10	10	11	18	31	49	59	71	86	96
2003	12	9	10	10	10	11	14	27	44	56	69	85	97
2002	13	9	10	10	10	11	11	20	38	50	64	81	93
2001	14	9	10	10	10	11	11	17	33	45	59	78	91
2000	15	9	10	10	10	11	11	14	28	38	54	74	87
1999	16	9	10	10	10	11	11	12	23	35	49	70	85
1998	17	9	10	10	10	11	11	12	20	30	46	67	83
1997	18	9	10	10	10	11	11	12	17	25	41	63	81
1996	19	9	10	10	10	11	11	12	15	23	38	60	78
1995	20	9	10	10	10	11	11	12	12	19	34	56	75
1994	21	9	10	10	10	11	11	12	12	17	31	54	75
1993	22	9	10	10	10	11	11	12	12	16	27	50	72
1992	23	9	10	10	10	11	11	12	12	13	25	47	69
1991	24	9	10	10	10	11	11	12	12	13	22	45	67
1990	25	9	10	10	10	11	11	12	12	13	20	41	64
1989	26	9	10	10	10	11	11	12	12	13	18	40	62
1988	27	9	10	10	10	11	11	12	12	13	15	38	61
1987	28	9	10	10	10	11	11	12	12	13	14	34	58
1986	29	9	10	10	10	11	11	12	12	13	14	33	56
1985	30	9	10	10	10	11	11	12	12	13	14	30	53
1984	31	9	10	10	10	11	11	12	12	13	14	27	49
1983	32	9	10	10	10	11	11	12	12	13	14	25	47
1982	33	9	10	10	10	11	11	12	12	13	14	22	46
1981	34	9	10	10	10	11	11	12	12	13	14	20	44
1980	35	9	10	10	10	11	11	12	12	13	14	16	44
1979	36	9	10	10	10	11	11	12	12	13	14	16	47
1978	37	9	10	10	10	11	11	12	12	13	14	16	46
1977	38	9	10	10	10	11	11	12	12	13	14	16	44
1976	39	9	10	10	10	11	11	12	12	13	14	16	44
1975	40	9	10	10	10	11	11	12	12	13	14	16	38
1974	41	9	10	10	10	11	11	12	12	13	14	16	32
1973	42	9	10	10	10	11	11	12	12	13	14	16	32
1972	43	9	10	10	10	11	11	12	12	13	14	16	27
1971	44	9	10	10	10	11	11	12	12	13	14	16	27

**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.