

## SUMMARY OF 4-YEAR TRENDING FACTORS

(Table 1 of 2)

2015													2014												
PERSONAL PROPERTY & FIXTURES													PERSONAL PROPERTY & FIXTURES												
Yr. of Acq.	COMMERCIAL EQUIPMENT						INDUSTRIAL M&E						COMMERCIAL EQUIPMENT						INDUSTRIAL M&E						
	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20	
2014	81	89	91	93	95	97	81	89	91	93	95	97	81	89	92	94	95	97	81	89	92	94	95	97	
2013	63	79	85	88	92	95	63	79	85	88	92	95	63	79	84	88	91	95	63	79	84	88	91	95	
2012	45	68	76	81	87	93	45	67	75	81	86	92	63	79	84	88	91	95	63	79	84	88	91	95	
2011	30	58	68	76	83	90	30	57	68	75	82	89	47	70	78	83	88	95	46	69	77	82	88	94	
2010	19	48	61	71	80	89	18	47	59	69	77	87	31	60	71	78	86	93	30	59	69	77	84	91	
2009	11	37	52	62	73	85	11	36	51	61	73	85	19	48	60	70	80	89	19	47	60	69	79	88	
2008	11	29	43	56	69	83	10	28	42	54	67	81	11	38	53	64	75	87	11	37	52	63	73	85	
2007	11	22	37	49	66	82	10	21	36	48	64	80	11	29	46	59	72	86	10	29	46	58	71	84	
2006	11	16	30	45	62	81	10	15	29	43	59	77	11	23	39	54	69	86	10	22	38	51	66	82	
2005	11	13	25	39	56	79	10	11	24	37	54	75	11	17	32	47	66	86	10	16	30	44	62	81	
2004	11	13	20	34	54	78	10	11	18	31	49	71	11	13	26	42	62	86	10	12	24	39	57	79	
2003	11	13	15	29	48	75	10	11	14	27	44	69	11	13	22	35	57	83	10	11	20	33	53	76	
2002	11	13	14	22	42	70	10	11	11	20	38	64	11	13	17	30	51	79	10	11	15	28	47	72	
2001	11	13	14	18	37	65	10	11	11	17	33	59	11	13	14	24	44	72	10	11	11	21	40	66	
2000	11	13	14	16	31	60	10	11	11	14	28	54	11	13	14	20	38	67	10	11	11	18	34	60	
1999	11	13	14	14	26	55	10	11	11	12	23	49	11	13	14	16	33	63	10	11	11	14	29	56	
1998	11	13	14	14	22	51	10	11	11	12	20	46	11	13	14	14	27	57	10	11	11	12	24	51	
1997	11	13	14	14	19	45	10	11	11	12	17	41	11	13	14	14	23	53	10	11	11	12	21	48	
1996	11	13	14	14	16	42	10	11	11	12	15	38	11	13	14	14	20	48	10	11	11	12	18	44	
1995	11	13	14	14	15	38	10	11	11	12	12	34	11	13	14	14	16	43	10	11	11	12	15	39	
1994	11	13	14	14	15	34	10	11	11	12	12	31	11	13	14	14	15	40	10	11	11	12	14	36	
1993	11	13	14	14	15	31	10	11	11	12	12	27	11	13	14	14	15	36	10	11	11	12	12	33	
1992	11	13	14	14	15	28	10	11	11	12	12	25	11	13	14	14	15	34	10	11	11	12	12	30	
1991	11	13	14	14	15	25	10	11	11	12	12	22	11	13	14	14	15	30	10	11	11	12	12	26	
1990	11	13	14	14	15	22	10	11	11	12	12	20	11	13	14	14	15	27	10	11	11	12	12	24	
1989	11	13	14	14	15	20	10	11	11	12	12	18	11	13	14	14	15	24	10	11	11	12	12	22	
1988	11	13	14	14	15	17	10	11	11	12	12	15	11	13	14	14	15	22	10	11	11	12	12	20	
1987	11	13	14	14	15	17	10	11	11	12	12	14	11	13	14	14	15	19	10	11	11	12	12	17	
1986	11	13	14	14	15	17	10	11	11	12	12	14	11	13	14	14	15	17	10	11	11	12	12	14	
1985	11	13	14	14	15	17	10	11	11	12	12	14	11	13	14	14	15	17	10	11	11	12	12	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

NOTE: Beginning lien date 2001, the all industry composite trend table was replaced by the commercial equipment and the industrial machinery and equipment trend factor tables.

## SUMMARY OF 4-YEAR TRENDING FACTORS

(Table 2 of 2)

2013												2012												
Yr. of Acq.	PERSONAL PROPERTY & FIXTURES						PERSONAL PROPERTY & FIXTURES						PERSONAL PROPERTY & FIXTURES						PERSONAL PROPERTY & FIXTURES					
	COMMERCIAL EQUIPMENT					INDUSTRIAL M&E	COMMERCIAL EQUIPMENT					INDUSTRIAL M&E	COMMERCIAL EQUIPMENT					INDUSTRIAL M&E						
	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20	5	8	10	12	15	20
2014																								
2013																								
2012	81	89	91	93	95	97	81	89	91	93	95	97												
2011	64	79	84	89	93	96	63	78	83	87	91	94	81	89	92	93	95	97	81	89	92	93	95	97
2010	47	70	77	84	89	95	46	69	76	82	87	94	64	81	86	90	94	98	64	80	85	90	93	97
2009	31	57	69	76	84	91	30	56	68	75	82	89	45	68	76	82	88	93	45	68	76	82	88	93
2008	19	48	61	70	80	89	18	46	59	67	77	86	31	58	69	76	85	92	30	57	68	75	83	90
2007	11	38	53	64	75	87	11	37	52	63	74	86	19	50	63	72	81	91	18	49	62	70	80	90
2006	11	30	46	59	73	87	10	28	44	56	69	83	12	40	55	67	79	91	11	39	53	64	77	88
2005	11	22	39	53	69	86	10	21	37	50	65	81	12	31	48	61	76	90	10	30	46	59	72	86
2004	11	17	33	48	67	86	10	16	30	44	61	79	12	24	41	56	73	92	10	23	38	52	68	86
2003	11	14	26	41	61	84	10	11	24	37	56	77	12	17	34	50	69	90	10	16	32	47	64	84
2002	11	14	21	34	55	79	10	11	19	31	50	72	12	13	27	42	62	86	10	12	25	38	57	79
2001	11	14	15	28	48	75	10	11	14	25	44	68	12	13	20	35	55	81	10	11	18	32	50	74
2000	11	14	14	22	42	70	10	11	11	20	38	63	12	13	16	29	49	75	10	11	15	26	45	68
1999	11	14	14	18	37	65	10	11	11	16	33	58	12	13	14	23	43	70	10	11	11	21	39	64
1998	11	14	14	14	31	60	10	11	11	13	28	53	12	13	14	18	38	65	10	11	11	16	34	59
1997	11	14	14	14	26	54	10	11	11	11	23	49	12	13	14	15	32	60	10	11	11	14	29	55
1996	11	14	14	14	22	49	10	11	11	11	20	45	12	13	14	14	27	55	10	11	11	12	25	51
1995	11	14	14	14	19	44	10	11	11	11	17	40	12	13	14	14	23	52	10	11	11	12	21	48
1994	11	14	14	14	15	41	10	11	11	11	14	37	12	13	14	14	21	48	10	11	11	12	19	44
1993	11	14	14	14	15	38	10	11	11	11	12	34	12	13	14	14	17	44	10	11	11	12	15	40
1992	11	14	14	14	15	34	10	11	11	11	12	30	12	13	14	14	15	39	10	11	11	12	13	35
1991	11	14	14	14	15	31	10	11	11	11	12	28	12	13	14	14	15	37	10	11	11	12	13	33
1990	11	14	14	14	15	28	10	11	11	11	12	25	12	13	14	14	15	32	10	11	11	12	13	30
1989	11	14	14	14	15	26	10	11	11	11	12	23	12	13	14	14	15	30	10	11	11	12	13	27
1988	11	14	14	14	15	23	10	11	11	11	12	21	12	13	14	14	15	28	10	11	11	12	13	25
1987	11	14	14	14	15	20	10	11	11	11	12	18	12	13	14	14	15	25	10	11	11	12	13	23
1986	11	14	14	14	15	18	10	11	11	11	12	16	12	13	14	14	15	22	10	11	11	12	13	20
1985	11	14	14	14	15	18	10	11	11	11	12	14	12	13	14	14	15	18	10	11	11	12	13	17
1984	11	14	14	14	15	18	10	11	11	11	12	14	12	13	14	14	15	18	10	11	11	12	13	15

**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:** Beginning lien date 2001, the all industry composite trend table was replaced by the commercial equipment and the industrial machinery and equipment trend factor tables.