

2016 TRENDING FACTORS AND GUIDELINES

AUTOMATED TELLER MACHINES (ATMs)

For index factors, this table uses Table 1 of AH581 (1/2016)			PP TYPE 37 Free-standing ATMs (Classified as Personal Property)		PP TYPE 85 Thru-wall, island, drive-up and similarly affixed ATMs (Classified as Fixtures)	
			10 Year		12 Year	
Year of Acq.	Index Factor	Age	% Good	Factor	% Good	Factor
2015	1.00	1	91	91	93	93
2014	1.01	2	83	84	86	87
2013	1.03	3	74	76	79	81
2012	1.03	4	65	67	72	74
2011	1.06	5	56	59	65	69
2010	1.09	6	48	52	57	62
2009	1.09	7	39	43	50	55
2008	1.12	8	32	36	43	48
2007	1.16	9	25	29	37	43
2006	1.21	10	20	24	31	38
2005	1.26	11	15	19	25	32
2004	1.35	12	11	15	21	28
2003	1.39	13	10	14	16	22
2002	1.41	14	10	14	13	18
2001	1.42	15	10	14	11	16
2000	1.43	16	10	14	10	14
1999	1.46	17	10	14	10	14
1998	1.46	18	10	14	10	14
1997	1.47	19	10	14	10	14
1996	1.50	20	10	14	10	14
1995	1.52	21	10	14	10	14
1994	1.57	22	10	14	10	14
1993	1.62	23	10	14	10	14
1992	1.65	24	10	14	10	14
1991	1.67	25	10	14	10	14
1990	1.71	26	10	14	10	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 01/2016

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.

The CAA no longer recommends a 25% minimum percent good for ATMs (see CAA Position Paper 07-001). This table now uses the 10% minimum percent good recommended for commercial property.