

## 2016 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
2015	1	67	75	81	84	89	91	93	95	96	97	98	98
2014	2	37	53	63	69	78	84	87	91	92	94	96	98
2013	3	16	33	45	55	68	76	81	87	90	93	96	98
2012	4	10	18	30	40	57	67	74	81	84	89	93	96
2011	5	10	11	18	29	47	59	69	77	83	87	93	96
2010	6	10	11	11	20	37	52	62	74	80	86	93	97
2009	7	10	11	11	12	28	43	55	68	74	82	89	95
2008	8	10	11	11	11	21	36	48	64	71	80	88	95
2007	9	10	11	11	11	15	29	43	59	67	78	88	96
2006	10	10	11	11	11	12	24	38	54	64	76	88	98
2005	11	10	11	11	11	12	19	32	50	60	73	88	98
2004	12	10	11	11	11	12	15	28	47	59	73	90	103
2003	13	10	11	11	11	12	14	22	42	54	70	89	101
2002	14	10	11	11	11	12	14	18	37	49	65	86	100
2001	15	10	11	11	11	12	14	16	31	43	60	82	97
2000	16	10	11	11	11	12	14	14	26	39	54	77	94
1999	17	10	11	11	11	12	14	14	22	34	51	74	92
1998	18	10	11	11	11	12	14	14	19	28	45	70	89
1997	19	10	11	11	11	12	14	14	16	25	41	66	85
1996	20	10	11	11	11	12	14	14	15	21	38	62	83
1995	21	10	11	11	11	12	14	14	15	18	33	58	81
1994	22	10	11	11	11	12	14	14	15	17	30	55	79
1993	23	10	11	11	11	12	14	14	15	15	28	52	76
1992	24	10	11	11	11	12	14	14	15	15	25	50	74
1991	25	10	11	11	11	12	14	14	15	15	22	45	70
1990	26	10	11	11	11	12	14	14	15	15	20	43	67
1989	27	10	11	11	11	12	14	14	15	15	17	40	65
1988	28	10	11	11	11	12	14	14	15	15	17	37	63
1987	29	10	11	11	11	12	14	14	15	15	17	36	61
1986	30	10	11	11	11	12	14	14	15	15	17	33	59
1985	31	10	11	11	11	12	14	14	15	15	17	30	53
1984	32	10	11	11	11	12	14	14	15	15	17	28	50
1983	33	10	11	11	11	12	14	14	15	15	17	24	50
1982	34	10	11	11	11	12	14	14	15	15	17	22	46
1981	35	10	11	11	11	12	14	14	15	15	17	20	44
1980	36	10	11	11	11	12	14	14	15	15	17	20	46
1979	37	10	11	11	11	12	14	14	15	15	17	20	45
1978	38	10	11	11	11	12	14	14	15	15	17	20	43
1977	39	10	11	11	11	12	14	14	15	15	17	20	43
1976	40	10	11	11	11	12	14	14	15	15	17	20	37
1975	41	10	11	11	11	12	14	14	15	15	17	20	32
1974	42	10	11	11	11	12	14	14	15	15	17	20	32
1973	43	10	11	11	11	12	14	14	15	15	17	20	29

**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.