

2017 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
2016	1	66	75	80	84	88	91	93	95	96	96	98	98
2015	2	37	52	61	68	77	82	86	89	91	93	95	96
2014	3	16	31	44	53	65	73	78	84	86	89	92	94
2013	4	10	17	30	40	55	65	72	80	84	87	92	94
2012	5	10	10	18	28	44	57	66	74	79	83	90	93
2011	6	10	10	11	18	36	49	59	70	76	81	88	92
2010	7	10	10	11	12	27	43	53	66	73	80	88	94
2009	8	10	10	11	11	19	33	45	59	67	75	84	91
2008	9	10	10	11	11	14	28	40	56	63	72	83	90
2007	10	10	10	11	11	12	22	35	51	60	70	83	91
2006	11	10	10	11	11	12	17	29	47	57	69	82	92
2005	12	10	10	11	11	12	14	25	43	53	66	81	93
2004	13	10	10	11	11	12	13	21	39	51	66	83	95
2003	14	10	10	11	11	12	13	17	35	46	61	81	95
2002	15	10	10	11	11	12	13	14	30	41	56	79	93
2001	16	10	10	11	11	12	13	14	24	35	52	73	90
2000	17	10	10	11	11	12	13	14	21	31	47	70	87
1999	18	10	10	11	11	12	13	14	17	26	42	67	84
1998	19	10	10	11	11	12	13	14	15	23	38	62	81
1997	20	10	10	11	11	12	13	14	15	19	34	57	77
1996	21	10	10	11	11	12	13	14	15	18	31	54	75
1995	22	10	10	11	11	12	13	14	15	15	27	50	71
1994	23	10	10	11	11	12	13	14	15	15	25	48	70
1993	24	10	10	11	11	12	13	14	15	15	23	45	68
1992	25	10	10	11	11	12	13	14	15	15	20	41	64
1991	26	10	10	11	11	12	13	14	15	15	18	38	61
1990	27	10	10	11	11	12	13	14	15	15	16	36	60
1989	28	10	10	11	11	12	13	14	15	15	16	33	56
1988	29	10	10	11	11	12	13	14	15	15	16	31	55
1987	30	10	10	11	11	12	13	14	15	15	16	31	53
1986	31	10	10	11	11	12	13	14	15	15	16	27	49
1985	32	10	10	11	11	12	13	14	15	15	16	25	45
1984	33	10	10	11	11	12	13	14	15	15	16	21	44
1983	34	10	10	11	11	12	13	14	15	15	16	19	41
1982	35	10	10	11	11	12	13	14	15	15	16	19	38
1981	36	10	10	11	11	12	13	14	15	15	16	19	37
1980	37	10	10	11	11	12	13	14	15	15	16	19	38
1979	38	10	10	11	11	12	13	14	15	15	16	19	37
1978	39	10	10	11	11	12	13	14	15	15	16	19	34
1977	40	10	10	11	11	12	13	14	15	15	16	19	31
1976	41	10	10	11	11	12	13	14	15	15	16	19	26
1975	42	10	10	11	11	12	13	14	15	15	16	19	26
1974	43	10	10	11	11	12	13	14	15	15	16	19	26

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 01/2017

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.