

2017 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
2016	1	66	75	80	84	88	91	93	95	96	96	98	98
2015	2	37	53	62	69	78	83	87	90	92	94	96	97
2014	3	16	31	44	54	66	74	79	85	87	90	93	95
2013	4	9	18	30	40	56	66	73	80	84	88	93	95
2012	5	9	9	18	28	45	57	67	75	80	84	90	94
2011	6	9	9	11	18	36	49	59	70	76	81	88	92
2010	7	9	9	9	12	27	42	53	66	72	79	87	93
2009	8	9	9	9	10	19	33	45	59	67	75	84	91
2008	9	9	9	9	10	14	27	39	55	62	71	82	88
2007	10	9	9	9	10	10	22	34	50	59	70	82	90
2006	11	9	9	9	10	10	16	28	45	55	66	79	88
2005	12	9	9	9	10	10	13	24	41	50	64	78	89
2004	13	9	9	9	10	10	11	20	36	47	61	77	88
2003	14	9	9	9	10	10	11	15	32	42	56	76	88
2002	15	9	9	9	10	10	11	13	27	37	52	72	85
2001	16	9	9	9	10	10	11	12	22	32	48	67	83
2000	17	9	9	9	10	10	11	12	20	29	43	64	79
1999	18	9	9	9	10	10	11	12	16	24	38	60	76
1998	19	9	9	9	10	10	11	12	13	21	34	57	74
1997	20	9	9	9	10	10	11	12	12	17	31	52	71
1996	21	9	9	9	10	10	11	12	12	16	29	49	68
1995	22	9	9	9	10	10	11	12	12	14	25	46	65
1994	23	9	9	9	10	10	11	12	12	12	23	44	64
1993	24	9	9	9	10	10	11	12	12	12	20	41	61
1992	25	9	9	9	10	10	11	12	12	12	18	37	58
1991	26	9	9	9	10	10	11	12	12	12	16	35	56
1990	27	9	9	9	10	10	11	12	12	12	13	33	54
1989	28	9	9	9	10	10	11	12	12	12	13	30	51
1988	29	9	9	9	10	10	11	12	12	12	13	28	50
1987	30	9	9	9	10	10	11	12	12	12	13	28	49
1986	31	9	9	9	10	10	11	12	12	12	13	25	44
1985	32	9	9	9	10	10	11	12	12	12	13	23	41
1984	33	9	9	9	10	10	11	12	12	12	13	19	40
1983	34	9	9	9	10	10	11	12	12	12	13	18	38
1982	35	9	9	9	10	10	11	12	12	12	13	16	35
1981	36	9	9	9	10	10	11	12	12	12	13	16	35
1980	37	9	9	9	10	10	11	12	12	12	13	16	36
1979	38	9	9	9	10	10	11	12	12	12	13	16	35
1978	39	9	9	9	10	10	11	12	12	12	13	16	32
1977	40	9	9	9	10	10	11	12	12	12	13	16	30
1976	41	9	9	9	10	10	11	12	12	12	13	16	25
1975	42	9	9	9	10	10	11	12	12	12	13	16	25
1974	43	9	9	9	10	10	11	12	12	12	13	16	22
1973	44	9	9	9	10	10	11	12	12	12	13	16	22

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.