

SUMMARY OF 4-YEAR TRENDING FACTORS

(Table 1 of 2)

2018														2017													
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			
2017	80	89	91	93	95	97	80	89	91	93	95	97	80	88	91	93	95	96	80	88	91	93	95	96			
2016	63	79	84	89	92	96	62	78	83	87	90	94	61	77	82	86	89	93	62	78	83	87	90	94			
2015	45	66	74	81	86	91	45	66	74	81	86	91	44	65	73	78	84	89	44	66	74	79	85	90			
2014	30	56	66	73	80	89	30	56	66	73	80	89	30	55	65	72	80	87	30	56	66	73	80	88			
2013	18	46	58	67	77	86	18	46	57	67	76	85	30	55	65	72	80	87	30	56	66	73	80	88			
2012	11	36	50	60	71	83	11	36	49	60	70	82	18	44	57	66	74	83	18	45	57	67	75	84			
2011	11	27	42	54	66	80	9	27	41	53	65	78	11	36	49	59	70	81	11	36	49	59	70	81			
2010	11	20	35	48	63	78	9	20	34	47	61	76	11	27	43	53	66	80	9	27	42	53	66	79			
2009	11	14	28	40	56	73	9	14	27	39	55	72	11	19	33	45	59	75	9	19	33	45	59	75			
2008	11	11	22	34	51	70	9	10	21	33	50	67	11	14	28	40	56	72	9	14	27	39	55	71			
2007	11	11	18	30	46	67	9	10	17	29	45	66	11	12	22	35	51	70	9	10	22	34	50	70			
2006	11	11	14	25	42	66	9	10	13	24	40	63	11	12	17	29	47	69	9	10	16	28	45	66			
2005	11	11	13	21	37	63	9	10	11	19	35	59	11	12	14	25	43	66	9	10	13	24	41	64			
2004	11	11	13	17	35	62	9	10	11	15	31	56	11	12	13	21	39	66	9	10	11	20	36	61			
2003	11	11	13	14	30	58	9	10	11	13	27	53	11	12	13	17	35	61	9	10	11	15	32	56			
2002	11	11	13	14	26	53	9	10	11	12	23	48	11	12	13	14	30	56	9	10	11	13	27	52			
2001	11	11	13	14	22	48	9	10	11	12	20	43	11	12	13	14	24	52	9	10	11	12	22	48			
2000	11	11	13	14	19	44	9	10	11	12	17	40	11	12	13	14	21	47	9	10	11	12	20	43			
1999	11	11	13	14	15	40	9	10	11	12	13	36	11	12	13	14	17	42	9	10	11	12	16	38			
1998	11	11	13	14	15	36	9	10	11	12	12	32	11	12	13	14	15	38	9	10	11	12	13	34			
1997	11	11	13	14	15	32	9	10	11	12	12	28	11	12	13	14	15	34	9	10	11	12	12	31			
1996	11	11	13	14	15	28	9	10	11	12	12	25	11	12	13	14	15	31	9	10	11	12	12	29			
1995	11	11	13	14	15	25	9	10	11	12	12	22	11	12	13	14	15	27	9	10	11	12	12	25			
1994	11	11	13	14	15	22	9	10	11	12	12	20	11	12	13	14	15	25	9	10	11	12	12	23			
1993	11	11	13	14	15	21	9	10	11	12	12	19	11	12	13	14	15	23	9	10	11	12	12	20			
1992	11	11	13	14	15	18	9	10	11	12	12	16	11	12	13	14	15	20	9	10	11	12	12	18			
1991	11	11	13	14	15	17	9	10	11	12	12	13	11	12	13	14	15	18	9	10	11	12	12	16			
1990	11	11	13	14	15	17	9	10	11	12	12	13	11	12	13	14	15	16	9	10	11	12	12	13			
1989	11	11	13	14	15	17	9	10	11	12	12	13	11	12	13	14	15	16	9	10	11	12	12	13			
1988	11	11	13	14	15	17	9	10	11	12	12	13	11	12	13	14	15	16	9	10	11	12	12	13			

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 01/2018

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.

