

**2019 TRENDING FACTORS AND GUIDELINES**  
**COMMERCIAL EQUIPMENT FACTORS WITH SALES TAX**

Year of Acq.	Age	Sales Tax	PERSONAL PROPERTY AND FIXTURES										
			3	4	5	6	8	10	12	15	17	20	25
2018	1	1.0950	73	82	88	92	97	100	102	104	105	106	107
2017	2	1.0875	41	59	69	77	87	92	97	101	103	105	108
2016	3	1.0900	19	37	51	61	75	84	92	97	100	102	108
2015	4	1.0900	12	20	34	45	62	74	82	90	95	99	104
2014	5	1.0900	12	12	20	32	51	64	74	85	89	96	101
2013	6	1.0900	12	12	12	20	40	56	68	78	85	92	99
2012	7	1.0875	12	12	12	13	29	47	60	72	79	88	96
2011	8	1.0925	12	12	12	12	22	38	52	69	75	85	95
2010	9	1.0975	12	12	12	12	16	32	45	64	72	83	94
2009	10	1.0925	12	12	12	12	13	24	38	57	66	76	91
2008	11	1.0825	12	12	12	12	13	19	32	50	60	73	88
2007	12	1.0825	12	12	12	12	13	14	26	44	56	70	88
2006	13	1.0825	12	12	12	12	13	14	22	40	53	68	88
2005	14	1.0825	12	12	12	12	13	14	17	36	49	65	84
2004	15	1.0825	12	12	12	12	13	14	15	32	47	63	87
2003	16	1.0825	12	12	12	12	13	14	15	28	41	58	84
2002	17	1.0825	12	12	12	12	13	14	15	24	36	53	81
2001	18	1.0825	12	12	12	12	13	14	15	22	31	49	75
2000	19	1.0825	12	12	12	12	13	14	15	16	26	44	70
1999	20	1.0825	12	12	12	12	13	14	15	16	24	40	67
1998	21	1.0825	12	12	12	12	13	14	15	16	19	35	62
1997	22	1.0825	12	12	12	12	13	14	15	16	16	30	57
1996	23	1.0825	12	12	12	12	13	14	15	16	16	27	53
1995	24	1.0825	12	12	12	12	13	14	15	16	16	25	51
1994	25	1.0825	12	12	12	12	13	14	15	16	16	24	47
1993	26	1.0825	12	12	12	12	13	14	15	16	16	19	44
1992	27	1.0825	12	12	12	12	13	14	15	16	16	18	41
1991	28	1.0750	12	12	12	12	13	14	15	16	16	18	38
1990	29	1.0675	12	12	12	12	13	14	15	16	16	18	34
1989	30	1.0650	12	12	12	12	13	14	15	16	16	18	32
1988	31	1.0650	12	12	12	12	13	14	15	16	16	18	31
1987	32	1.0650	12	12	12	12	13	14	15	16	16	18	27
1986	33	1.0650	12	12	12	12	13	14	15	16	16	18	24
1985	34	1.0650	12	12	12	12	13	14	15	16	16	18	21
1984	35	1.0650	12	12	12	12	13	14	15	16	16	18	21
1983	36	1.0650	12	12	12	12	13	14	15	16	16	18	21

**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 01/2019

Note: Cells have been shaded orange in the year of the Maximum Price Index Factor (MPIF). For a definition see Memo 5430-1, Section 2.2.

Remarks: For 2011 and 2009, weighted averages of the different sales tax rates in effect were used. A similar adjustment was also made in 1991.