

SUMMARY OF 4-YEAR TRENDING FACTORS

(Table 1 of 2)

| 2019 | | | | | | | | | | | | | | 2018 | | | | | | | | | | | | | |
|------------------------------|----------------------|----|----|----|----|----|----------------|----|----|----|----|----|----------------------|------------------------------|----|----|----|----|----------------|----|----|----|----|----|--|--|--|
| 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 | | | |
| 2018 | 80 | 89 | 91 | 93 | 95 | 97 | 80 | 89 | 91 | 93 | 95 | 97 | 80 | 89 | 91 | 93 | 95 | 97 | 80 | 89 | 91 | 93 | 95 | 97 | | | |
| 2017 | 63 | 80 | 85 | 89 | 93 | 97 | 63 | 79 | 84 | 89 | 92 | 96 | 80 | 89 | 91 | 93 | 95 | 97 | 80 | 89 | 91 | 93 | 95 | 97 | | | |
| 2016 | 47 | 69 | 77 | 84 | 89 | 94 | 46 | 68 | 77 | 83 | 88 | 93 | 63 | 79 | 84 | 89 | 92 | 96 | 62 | 78 | 83 | 87 | 90 | 94 | | | |
| 2015 | 31 | 57 | 68 | 75 | 83 | 91 | 30 | 57 | 67 | 75 | 82 | 90 | 45 | 66 | 74 | 81 | 86 | 91 | 45 | 66 | 74 | 81 | 86 | 91 | | | |
| 2014 | 18 | 47 | 59 | 68 | 78 | 88 | 18 | 47 | 58 | 68 | 77 | 87 | 30 | 56 | 66 | 73 | 80 | 89 | 30 | 56 | 66 | 73 | 80 | 89 | | | |
| 2013 | 11 | 37 | 51 | 62 | 72 | 84 | 11 | 36 | 50 | 61 | 72 | 83 | 18 | 46 | 58 | 67 | 77 | 86 | 18 | 46 | 57 | 67 | 76 | 85 | | | |
| 2012 | 11 | 27 | 43 | 55 | 66 | 81 | 10 | 27 | 42 | 54 | 66 | 80 | 11 | 36 | 50 | 60 | 71 | 83 | 11 | 36 | 49 | 60 | 70 | 82 | | | |
| 2011 | 11 | 20 | 35 | 48 | 63 | 78 | 10 | 20 | 34 | 47 | 62 | 77 | 11 | 27 | 42 | 54 | 66 | 80 | 9 | 27 | 41 | 53 | 65 | 78 | | | |
| 2010 | 11 | 15 | 29 | 41 | 58 | 76 | 10 | 15 | 28 | 40 | 56 | 74 | 11 | 20 | 35 | 48 | 63 | 78 | 9 | 20 | 34 | 47 | 61 | 76 | | | |
| 2009 | 11 | 12 | 22 | 35 | 52 | 70 | 10 | 10 | 21 | 34 | 51 | 69 | 11 | 14 | 28 | 40 | 56 | 73 | 9 | 14 | 27 | 39 | 55 | 72 | | | |
| 2008 | 11 | 12 | 18 | 30 | 46 | 67 | 10 | 10 | 17 | 28 | 44 | 64 | 11 | 11 | 22 | 34 | 51 | 70 | 9 | 10 | 21 | 33 | 50 | 67 | | | |
| 2007 | 11 | 12 | 13 | 24 | 41 | 65 | 10 | 10 | 13 | 24 | 40 | 63 | 11 | 11 | 18 | 30 | 46 | 67 | 9 | 10 | 17 | 29 | 45 | 66 | | | |
| 2006 | 11 | 12 | 13 | 20 | 37 | 63 | 10 | 10 | 11 | 19 | 35 | 59 | 11 | 11 | 14 | 25 | 42 | 66 | 9 | 10 | 13 | 24 | 40 | 63 | | | |
| 2005 | 11 | 12 | 13 | 16 | 33 | 60 | 10 | 10 | 11 | 15 | 31 | 56 | 11 | 11 | 13 | 21 | 37 | 63 | 9 | 10 | 11 | 19 | 35 | 59 | | | |
| 2004 | 11 | 12 | 13 | 14 | 30 | 58 | 10 | 10 | 11 | 13 | 27 | 53 | 11 | 11 | 13 | 17 | 35 | 62 | 9 | 10 | 11 | 15 | 31 | 56 | | | |
| 2003 | 11 | 12 | 13 | 14 | 26 | 54 | 10 | 10 | 11 | 12 | 24 | 50 | 11 | 11 | 13 | 14 | 30 | 58 | 9 | 10 | 11 | 13 | 27 | 53 | | | |
| 2002 | 11 | 12 | 13 | 14 | 22 | 49 | 10 | 10 | 11 | 12 | 20 | 44 | 11 | 11 | 13 | 14 | 26 | 53 | 9 | 10 | 11 | 12 | 23 | 48 | | | |
| 2001 | 11 | 12 | 13 | 14 | 20 | 45 | 10 | 10 | 11 | 12 | 18 | 41 | 11 | 11 | 13 | 14 | 22 | 48 | 9 | 10 | 11 | 12 | 20 | 43 | | | |
| 2000 | 11 | 12 | 13 | 14 | 15 | 41 | 10 | 10 | 11 | 12 | 14 | 37 | 11 | 11 | 13 | 14 | 19 | 44 | 9 | 10 | 11 | 12 | 17 | 40 | | | |
| 1999 | 11 | 12 | 13 | 14 | 15 | 37 | 10 | 10 | 11 | 12 | 12 | 33 | 11 | 11 | 13 | 14 | 15 | 40 | 9 | 10 | 11 | 12 | 13 | 36 | | | |
| 1998 | 11 | 12 | 13 | 14 | 15 | 32 | 10 | 10 | 11 | 12 | 12 | 29 | 11 | 11 | 13 | 14 | 15 | 36 | 9 | 10 | 11 | 12 | 12 | 32 | | | |
| 1997 | 11 | 12 | 13 | 14 | 15 | 28 | 10 | 10 | 11 | 12 | 12 | 25 | 11 | 11 | 13 | 14 | 15 | 32 | 9 | 10 | 11 | 12 | 12 | 28 | | | |
| 1996 | 11 | 12 | 13 | 14 | 15 | 25 | 10 | 10 | 11 | 12 | 12 | 23 | 11 | 11 | 13 | 14 | 15 | 28 | 9 | 10 | 11 | 12 | 12 | 25 | | | |
| 1995 | 11 | 12 | 13 | 14 | 15 | 23 | 10 | 10 | 11 | 12 | 12 | 20 | 11 | 11 | 13 | 14 | 15 | 25 | 9 | 10 | 11 | 12 | 12 | 22 | | | |
| 1994 | 11 | 12 | 13 | 14 | 15 | 22 | 10 | 10 | 11 | 12 | 12 | 19 | 11 | 11 | 13 | 14 | 15 | 22 | 9 | 10 | 11 | 12 | 12 | 20 | | | |
| 1993 | 11 | 12 | 13 | 14 | 15 | 18 | 10 | 10 | 11 | 12 | 12 | 16 | 11 | 11 | 13 | 14 | 15 | 21 | 9 | 10 | 11 | 12 | 12 | 19 | | | |
| 1992 | 11 | 12 | 13 | 14 | 15 | 17 | 10 | 10 | 11 | 12 | 12 | 13 | 11 | 11 | 13 | 14 | 15 | 18 | 9 | 10 | 11 | 12 | 12 | 16 | | | |
| 1991 | 11 | 12 | 13 | 14 | 15 | 17 | 10 | 10 | 11 | 12 | 12 | 13 | 11 | 11 | 13 | 14 | 15 | 17 | 9 | 10 | 11 | 12 | 12 | 13 | | | |
| 1990 | 11 | 12 | 13 | 14 | 15 | 17 | 10 | 10 | 11 | 12 | 12 | 13 | 11 | 11 | 13 | 14 | 15 | 17 | 9 | 10 | 11 | 12 | 12 | 13 | | | |
| 1989 | 11 | 12 | 13 | 14 | 15 | 17 | 10 | 10 | 11 | 12 | 12 | 13 | 11 | 11 | 13 | 14 | 15 | 17 | 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 01/2019

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.

SUMMARY OF 4-YEAR TRENDING FACTORS

(Table 2 of 2)

| 2017 | | | | | | | | | | | | 2016 | | | | | | | | | | | | | | | | |
|------------------------------|----------------------|----|----|----|----|----|----------------|----|----|----|----|------------------------------|----------------------|----|----|----|----|----|----------------|----|----|----|----|----|--|--|--|--|
| 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 | | | | |
| 2018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2016 | 80 | 88 | 91 | 93 | 95 | 96 | 80 | 88 | 91 | 93 | 95 | 96 | | | | | | | | | | | | | | | | |
| 2015 | 61 | 77 | 82 | 86 | 89 | 93 | 62 | 78 | 83 | 87 | 90 | 94 | 81 | 89 | 91 | 93 | 95 | 97 | 81 | 89 | 91 | 93 | 95 | 97 | | | | |
| 2014 | 44 | 65 | 73 | 78 | 84 | 89 | 44 | 66 | 74 | 79 | 85 | 90 | 63 | 78 | 84 | 87 | 91 | 94 | 63 | 78 | 84 | 87 | 91 | 94 | | | | |
| 2013 | 30 | 55 | 65 | 72 | 80 | 87 | 30 | 56 | 66 | 73 | 80 | 88 | 45 | 68 | 76 | 81 | 87 | 93 | 45 | 67 | 75 | 81 | 86 | 92 | | | | |
| 2012 | 18 | 44 | 57 | 66 | 74 | 83 | 18 | 45 | 57 | 67 | 75 | 84 | 30 | 57 | 67 | 74 | 81 | 89 | 30 | 57 | 67 | 74 | 81 | 89 | | | | |
| 2011 | 11 | 36 | 49 | 59 | 70 | 81 | 11 | 36 | 49 | 59 | 70 | 81 | 18 | 47 | 59 | 69 | 77 | 87 | 18 | 46 | 59 | 68 | 77 | 86 | | | | |
| 2010 | 11 | 27 | 43 | 53 | 66 | 80 | 9 | 27 | 42 | 53 | 66 | 79 | 11 | 37 | 52 | 62 | 74 | 86 | 11 | 37 | 52 | 62 | 73 | 85 | | | | |
| 2009 | 11 | 19 | 33 | 45 | 59 | 75 | 9 | 19 | 33 | 45 | 59 | 75 | 11 | 28 | 43 | 55 | 68 | 82 | 10 | 28 | 42 | 54 | 66 | 80 | | | | |
| 2008 | 11 | 14 | 28 | 40 | 56 | 72 | 9 | 14 | 27 | 39 | 55 | 71 | 11 | 21 | 36 | 48 | 64 | 80 | 10 | 21 | 35 | 47 | 62 | 77 | | | | |
| 2007 | 11 | 12 | 22 | 35 | 51 | 70 | 9 | 10 | 22 | 34 | 50 | 70 | 11 | 15 | 29 | 43 | 59 | 78 | 10 | 15 | 28 | 42 | 58 | 76 | | | | |
| 2006 | 11 | 12 | 17 | 29 | 47 | 69 | 9 | 10 | 16 | 28 | 45 | 66 | 11 | 12 | 24 | 38 | 54 | 76 | 10 | 10 | 23 | 36 | 52 | 73 | | | | |
| 2005 | 11 | 12 | 14 | 25 | 43 | 66 | 9 | 10 | 13 | 24 | 41 | 64 | 11 | 12 | 19 | 32 | 50 | 73 | 10 | 10 | 18 | 30 | 48 | 69 | | | | |
| 2004 | 11 | 12 | 13 | 21 | 39 | 66 | 9 | 10 | 11 | 20 | 36 | 61 | 11 | 12 | 15 | 28 | 47 | 73 | 10 | 10 | 14 | 26 | 43 | 67 | | | | |
| 2003 | 11 | 12 | 13 | 17 | 35 | 61 | 9 | 10 | 11 | 15 | 32 | 56 | 11 | 12 | 14 | 22 | 42 | 70 | 10 | 10 | 12 | 20 | 38 | 64 | | | | |
| 2002 | 11 | 12 | 13 | 14 | 30 | 56 | 9 | 10 | 11 | 13 | 27 | 52 | 11 | 12 | 14 | 18 | 37 | 65 | 10 | 10 | 12 | 17 | 33 | 59 | | | | |
| 2001 | 11 | 12 | 13 | 14 | 24 | 52 | 9 | 10 | 11 | 12 | 22 | 48 | 11 | 12 | 14 | 16 | 31 | 60 | 10 | 10 | 12 | 14 | 28 | 54 | | | | |
| 2000 | 11 | 12 | 13 | 14 | 21 | 47 | 9 | 10 | 11 | 12 | 20 | 43 | 11 | 12 | 14 | 14 | 26 | 54 | 10 | 10 | 12 | 12 | 23 | 49 | | | | |
| 1999 | 11 | 12 | 13 | 14 | 17 | 42 | 9 | 10 | 11 | 12 | 16 | 38 | 11 | 12 | 14 | 14 | 22 | 51 | 10 | 10 | 12 | 12 | 20 | 46 | | | | |
| 1998 | 11 | 12 | 13 | 14 | 15 | 38 | 9 | 10 | 11 | 12 | 13 | 34 | 11 | 12 | 14 | 14 | 19 | 45 | 10 | 10 | 12 | 12 | 17 | 41 | | | | |
| 1997 | 11 | 12 | 13 | 14 | 15 | 34 | 9 | 10 | 11 | 12 | 12 | 31 | 11 | 12 | 14 | 14 | 16 | 41 | 10 | 10 | 12 | 12 | 15 | 37 | | | | |
| 1996 | 11 | 12 | 13 | 14 | 15 | 31 | 9 | 10 | 11 | 12 | 12 | 29 | 11 | 12 | 14 | 14 | 15 | 38 | 10 | 10 | 12 | 12 | 12 | 34 | | | | |
| 1995 | 11 | 12 | 13 | 14 | 15 | 27 | 9 | 10 | 11 | 12 | 12 | 25 | 11 | 12 | 14 | 14 | 15 | 33 | 10 | 10 | 12 | 12 | 12 | 30 | | | | |
| 1994 | 11 | 12 | 13 | 14 | 15 | 25 | 9 | 10 | 11 | 12 | 12 | 23 | 11 | 12 | 14 | 14 | 15 | 30 | 10 | 10 | 12 | 12 | 12 | 27 | | | | |
| 1993 | 11 | 12 | 13 | 14 | 15 | 23 | 9 | 10 | 11 | 12 | 12 | 20 | 11 | 12 | 14 | 14 | 15 | 28 | 10 | 10 | 12 | 12 | 12 | 25 | | | | |
| 1992 | 11 | 12 | 13 | 14 | 15 | 20 | 9 | 10 | 11 | 12 | 12 | 18 | 11 | 12 | 14 | 14 | 15 | 25 | 10 | 10 | 12 | 12 | 12 | 22 | | | | |
| 1991 | 11 | 12 | 13 | 14 | 15 | 18 | 9 | 10 | 11 | 12 | 12 | 16 | 11 | 12 | 14 | 14 | 15 | 22 | 10 | 10 | 12 | 12 | 12 | 20 | | | | |
| 1990 | 11 | 12 | 13 | 14 | 15 | 16 | 9 | 10 | 11 | 12 | 12 | 13 | 11 | 12 | 14 | 14 | 15 | 20 | 10 | 10 | 12 | 12 | 12 | 18 | | | | |
| 1989 | 11 | 12 | 13 | 14 | 15 | 16 | 9 | 10 | 11 | 12 | 12 | 13 | 11 | 12 | 14 | 14 | 15 | 17 | 10 | 10 | 12 | 12 | 12 | 15 | | | | |
| 1988 | 11 | 12 | 13 | 14 | 15 | 16 | 9 | 10 | 11 | 12 | 12 | 13 | 11 | 12 | 14 | 14 | 15 | 17 | 10 | 10 | 12 | 12 | 12 | 14 | | | | |

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: 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.