

2020 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
2019	1	1.0950	72	82	88	92	96	100	102	104	104	105	106
2018	2	1.0950	42	58	69	78	87	93	96	102	104	106	108
2017	3	1.0875	18	36	50	61	76	85	90	97	100	103	107
2016	4	1.0900	12	19	34	45	64	75	83	93	96	101	106
2015	5	1.0900	12	12	21	31	51	65	75	85	90	96	102
2014	6	1.0900	12	12	12	21	39	56	68	80	85	93	99
2013	7	1.0900	12	12	12	12	31	46	59	73	80	87	97
2012	8	1.0875	12	12	12	12	22	38	51	65	74	83	94
2011	9	1.0925	12	12	12	12	15	31	44	61	70	81	93
2010	10	1.0975	12	12	12	12	13	25	38	56	67	78	91
2009	11	1.0925	12	12	12	12	13	19	31	49	59	72	86
2008	12	1.0825	12	12	12	12	13	14	25	43	54	67	84
2007	13	1.0825	12	12	12	12	13	14	21	38	51	64	83
2006	14	1.0825	12	12	12	12	13	14	17	35	45	62	81
2005	15	1.0825	12	12	12	12	13	14	15	29	41	57	80
2004	16	1.0825	12	12	12	12	13	14	15	27	40	57	81
2003	17	1.0825	12	12	12	12	13	14	15	23	35	52	78
2002	18	1.0825	12	12	12	12	13	14	15	19	30	49	74
2001	19	1.0825	12	12	12	12	13	14	15	17	25	42	69
2000	20	1.0825	12	12	12	12	13	14	15	17	22	37	64
1999	21	1.0825	12	12	12	12	13	14	15	17	18	35	61
1998	22	1.0825	12	12	12	12	13	14	15	17	17	29	55
1997	23	1.0825	12	12	12	12	13	14	15	17	17	26	50
1996	24	1.0825	12	12	12	12	13	14	15	17	17	23	48
1995	25	1.0825	12	12	12	12	13	14	15	17	17	22	43
1994	26	1.0825	12	12	12	12	13	14	15	17	17	18	41
1993	27	1.0825	12	12	12	12	13	14	15	17	17	18	38
1992	28	1.0825	12	12	12	12	13	14	15	17	17	18	35
1991	29	1.0750	12	12	12	12	13	14	15	17	17	18	31
1990	30	1.0675	12	12	12	12	13	14	15	17	17	18	30
1989	31	1.0650	12	12	12	12	13	14	15	17	17	18	27
1988	32	1.0650	12	12	12	12	13	14	15	17	17	18	24
1987	33	1.0650	12	12	12	12	13	14	15	17	17	18	22
1986	34	1.0650	12	12	12	12	13	14	15	17	17	18	20
1985	35	1.0650	12	12	12	12	13	14	15	17	17	18	20
1984	36	1.0650	12	12	12	12	13	14	15	17	17	18	20

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 01/2020

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.