

**2020 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  |
| 2019         | 1   | 66                             | 75 | 80 | 84 | 88 | 91 | 93 | 95 | 95 | 96 | 97 | 98  |
| 2018         | 2   | 38                             | 53 | 63 | 70 | 78 | 84 | 88 | 92 | 94 | 96 | 98 | 99  |
| 2017         | 3   | 17                             | 33 | 46 | 55 | 69 | 77 | 83 | 88 | 91 | 94 | 98 | 100 |
| 2016         | 4   | 10                             | 17 | 30 | 41 | 58 | 67 | 75 | 83 | 87 | 91 | 95 | 98  |
| 2015         | 5   | 10                             | 10 | 18 | 28 | 46 | 59 | 67 | 77 | 81 | 87 | 92 | 96  |
| 2014         | 6   | 10                             | 10 | 10 | 18 | 36 | 50 | 60 | 71 | 77 | 83 | 90 | 94  |
| 2013         | 7   | 10                             | 10 | 10 | 11 | 27 | 41 | 53 | 65 | 72 | 78 | 87 | 93  |
| 2012         | 8   | 10                             | 10 | 10 | 10 | 20 | 34 | 46 | 59 | 67 | 75 | 85 | 91  |
| 2011         | 9   | 10                             | 10 | 10 | 10 | 13 | 27 | 39 | 55 | 63 | 72 | 83 | 90  |
| 2010         | 10  | 10                             | 10 | 10 | 10 | 10 | 22 | 33 | 49 | 59 | 69 | 81 | 90  |
| 2009         | 11  | 10                             | 10 | 10 | 10 | 10 | 16 | 28 | 44 | 53 | 64 | 77 | 86  |
| 2008         | 12  | 10                             | 10 | 10 | 10 | 10 | 13 | 22 | 38 | 48 | 59 | 74 | 85  |
| 2007         | 13  | 10                             | 10 | 10 | 10 | 10 | 11 | 18 | 34 | 45 | 57 | 74 | 85  |
| 2006         | 14  | 10                             | 10 | 10 | 10 | 10 | 11 | 15 | 30 | 40 | 53 | 71 | 83  |
| 2005         | 15  | 10                             | 10 | 10 | 10 | 10 | 11 | 13 | 26 | 36 | 50 | 69 | 83  |
| 2004         | 16  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 22 | 33 | 48 | 67 | 82  |
| 2003         | 17  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 19 | 29 | 44 | 66 | 81  |
| 2002         | 18  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 16 | 25 | 40 | 60 | 78  |
| 2001         | 19  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 14 | 21 | 35 | 57 | 75  |
| 2000         | 20  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 18 | 31 | 53 | 71  |
| 1999         | 21  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 15 | 28 | 49 | 69  |
| 1998         | 22  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 24 | 45 | 65  |
| 1997         | 23  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 21 | 41 | 61  |
| 1996         | 24  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 19 | 39 | 59  |
| 1995         | 25  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 18 | 36 | 56  |
| 1994         | 26  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 15 | 33 | 53  |
| 1993         | 27  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 31 | 51  |
| 1992         | 28  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 28 | 49  |
| 1991         | 29  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 26 | 45  |
| 1990         | 30  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 25 | 43  |
| 1989         | 31  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 22 | 41  |
| 1988         | 32  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 20 | 39  |
| 1987         | 33  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 19 | 39  |
| 1986         | 34  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 15 | 36  |
| 1985         | 35  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 15 | 33  |
| 1984         | 36  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 15 | 32  |
| 1983         | 37  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 15 | 30  |
| 1982         | 38  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 15 | 27  |
| 1981         | 39  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 15 | 27  |
| 1980         | 40  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 15 | 23  |
| 1979         | 41  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 15 | 21  |
| 1978         | 42  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 15 | 18  |
| 1977         | 43  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 15 | 18  |
| 1976         | 44  | 10                             | 10 | 10 | 10 | 10 | 11 | 12 | 12 | 13 | 13 | 15 | 18  |

**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.