

A 3D ribbon graphic that curves from the left side of the page towards the right. The ribbon is light beige with a white center panel. The text is centered on the white panel.

**Personal Property  
Depreciation Schedules and  
Trend Tables**

**2020**

## Table of Contents

Computerized Equipment.....	1
Office and Commercial Equipment.....	2
Furniture, Fixtures, and Miscellaneous Equipment.....	2
Wheeled Seismograph Units.....	3
Seismograph Allied Equipment .....	3
Self-Propelled Wheeled Workover and Service Rigs.....	3
Drill Rigs .....	4
Oil and Gas Field Machinery and Equipment .....	4
Farm Machinery & Equipment and Leased & Rental Tanks .....	5
DOR Farm Machinery Manual Trend-Up Factors.....	6
Trend-Up Chart for all Personal Property <i>except</i> Heavy Equipment.....	7
Trend-Down Chart for all Personal Property <i>except</i> Heavy Equipment .....	8
Heavy Equipment .....	12
Heavy Equipment Trend-Up Chart .....	13
Heavy Equipment Trend-Down Chart .....	14
Industrial Machinery and Equipment Trend Table Lookup .....	18
Industrial Machinery and Equipment Trend Factors .....	20
Industrial Machinery and Equipment Percent Good Table .....	24

## Personal Property Depreciation Schedules

These schedules are effective from January 1, 2020 through December 31, 2020<sup>1</sup>.

**All supplies** are valued at 100% of the acquired cost.

**All books and instructional videos** in professional libraries are valued at \$6.00 each.

**Locally assessed television cable system transmission line** is valued at \$2,000 per mile.

**Locally assessed television cable system service drops** are valued at \$25 each.

**All downhole equipment**, such as sucker rods, tubing, casing, and submersible pumps, installed in oil and gas wells as of January 1 is exempt from taxation.

Downhole equipment not installed in an oil or gas well as of the January 1 assessment date is taxable.

**Items of farm machinery and equipment valued below \$100** are exempt from taxation.

### Rental video tapes and digital video disks

YEAR NEW/ACQUIRED	TRENDED % GOOD
2019	25
2018	15
2017 and older	10

### Computerized Equipment

Used for computerized equipment such as computers, peripheral equipment that cannot function independently of a computer, computerized medical equipment, and gaming machines

YEAR NEW/ ACQUIRED	% GOOD	TREND FACTOR	TRENDED % GOOD
2019	70	1.000	70
2018	45	1.030	46
2017	20	1.059	21
2016	10	1.077	11
older	5	1.076	5

<sup>1</sup> ARM 42.21.154 and ARM 42.21.155 <http://www.mtrules.org/>

### Office and Commercial Equipment

Used for non-computerized equipment such as office equipment and furnishings, specialized medical equipment, janitorial equipment, coin-operated washers and dryers, beauty and barber shop equipment, tanning beds, furnishings for hotels, motels, rental apartments, rental homes, nursing home and other care facilities, and locally assessed cable tv dishes and other similar equipment.

<b>YEAR NEW/ ACQUIRED</b>	<b>% GOOD</b>	<b>TREND FACTOR</b>	<b>TRENDED % GOOD</b>
<b>2019</b>	85	1.000	85
<b>2018</b>	69	1.030	71
<b>2017</b>	52	1.059	55
<b>2016</b>	34	1.077	37
<b>2015</b>	23	1.076	25
<b>older</b>	18	1.090	20

### Furniture, Fixtures, and Miscellaneous Equipment

Used for all other commercial furniture and fixtures such as handheld and non-handheld shop and construction tools and equipment, medical and dental chairs and tables, theater equipment, survey equipment, billboards and signage, garbage bins, coin-operated pool and other game tables, gas pumps, bar and restaurant equipment and furnishings, bowling alleys and equipment, excepting auto-scorers which have a four-year depreciation, photo and developing equipment, mortuary equipment, safes, security systems, port-a-potties, locally assessed cable tv towers, ski lift equipment including aerial lifts, surface lifts, portable lifts and tows including the towers, cables, ropes, sheave assemblies, the conveying devices, power units, and all accessories and other similar equipment.

<b>YEAR NEW/ ACQUIRED</b>	<b>% GOOD</b>	<b>TREND FACTOR</b>	<b>TRENDED % GOOD</b>
<b>2019</b>	92	1.000	92
<b>2018</b>	84	1.035	87
<b>2017</b>	76	1.071	81
<b>2016</b>	67	1.092	73
<b>2015</b>	58	1.083	63
<b>2014</b>	49	1.094	54
<b>2013</b>	39	1.108	43
<b>2012</b>	30	1.117	34
<b>2011</b>	24	1.149	28
<b>2010</b>	21	1.185	25
<b>older</b>	20	1.176	24

**Wheeled Seismograph Units**

An 80 percent wholesale factor is used for wheeled seismograph units.

<b>YEAR NEW/ ACQUIRED</b>	<b>% GOOD</b>	<b>TREND FACTOR</b>	<b>WHOLESALE FACTOR</b>	<b>WHOLESALE TRENDED % GOOD</b>
2020	100	1.000	80	80
2019	85	1.000	80	68
2018	69	1.043	80	58
2017	52	1.072	80	45
2016	34	1.085	80	30
2015	23	1.074	80	20
older	18	1.083	80	16

**Seismograph Allied Equipment**

<b>YEAR NEW/ ACQUIRED</b>	<b>% GOOD</b>	<b>TREND FACTOR</b>	<b>TRENDED % GOOD</b>
2020	100	1.000	100
2019	85	1.000	85
2018	69	1.043	72
2017	52	1.072	56
2016	34	1.085	37
2015	23	1.074	25
older	18	1.083	19

**Self-Propelled Wheeled Workover and Service Rigs**

An 80 percent wholesale factor is used for wheeled self-propelled workover and service rigs.

<b>YEAR NEW/ ACQUIRED</b>	<b>% GOOD</b>	<b>TREND FACTOR</b>	<b>WHOLESALE FACTOR</b>	<b>WHOLESALE TRENDED % GOOD</b>
2020	100	1.000	80	80
2019	92	1.000	80	74
2018	84	1.043	80	70
2017	76	1.072	80	65
2016	67	1.085	80	58
2015	58	1.074	80	50
2014	49	1.083	80	42
2013	39	1.096	80	34
2012	30	1.098	80	26
2011	24	1.127	80	22
2010	21	1.158	80	19
older	20	1.142	80	18

### Drill Rigs

<b>YEAR NEW/ ACQUIRED</b>	<b>% GOOD</b>	<b>TREND FACTOR</b>	<b>TRENDED % GOOD</b>
2020	100	1.000	100
2019	92	1.000	92
2018	84	1.043	88
2017	76	1.072	81
2016	67	1.085	73
2015	58	1.074	62
2014	49	1.083	53
2013	39	1.096	43
2012	30	1.098	33
2011	24	1.127	27
2010	21	1.158	24
older	20	1.142	23

### Oil and Gas Field Machinery and Equipment

<b>YEAR NEW/ ACQUIRED</b>	<b>% GOOD</b>	<b>TREND FACTOR</b>	<b>TRENDED % GOOD</b>
2020	100	1.000	100
2019	95	1.000	95
2018	90	1.043	94
2017	85	1.072	91
2016	79	1.085	86
2015	73	1.074	78
2014	68	1.083	74
2013	62	1.096	68
2012	55	1.098	60
2011	49	1.127	55
2010	43	1.158	50
2009	37	1.142	42
2008	31	1.182	37
2007	26	1.235	32
2006	23	1.308	30
2005	21	1.374	29
older	20	1.491	30

**Farm Machinery & Equipment and Leased & Rental Tanks**

A 50 percent wholesale factor is used for farm machinery and equipment and leased and rental tanks.

<b>YEAR NEW/ ACQUIRED</b>	<b>% GOOD</b>	<b>TREND FACTOR</b>	<b>WHOLESALE FACTOR</b>	<b>WHOLESALE TRENDED % GOOD</b>
2020	100	1.000	50	50
2019	97	1.000	50	49
2018	93	1.035	50	48
2017	90	1.071	50	48
2016	86	1.092	50	47
2015	82	1.083	50	44
2014	78	1.094	50	43
2013	74	1.108	50	41
2012	70	1.117	50	39
2011	65	1.149	50	37
2010	60	1.185	50	36
2009	55	1.176	50	32
2008	50	1.210	50	30
2007	45	1.257	50	28
2006	40	1.326	50	27
2005	35	1.387	50	24
2004	31	1.492	50	23
2003	27	1.544	50	21
2002	24	1.570	50	19
2001	22	1.579	50	17
2000	21	1.592	50	17
older	20	1.621	50	16

### DOR Farm Machinery Manual Trend-Up Factors

Use the DOR Farm Machinery Manual to value equipment with a year new of **1998** and **1999**.

For equipment with a year new of **2000** and **newer**, use the DOR Farm Machinery Manual to value equipment, then multiply the value by the trend factor for the year new of the item.

<b>YEAR NEW/ACQUIRED</b>	<b>TREND-UP FACTOR</b>
2019	1.626
2018	1.571
2017	1.518
2016	1.489
2015	1.501
2014	1.487
2013	1.468
2012	1.456
2011	1.416
2010	1.373
2009	1.383
2008	1.344
2007	1.293
2006	1.227
2005	1.172
2004	1.090
2003	1.053
2002	1.036
2001	1.030
2000	1.021



**Trend-Up Chart for all Personal Property *except* Heavy Equipment**

<b>Year</b>	<b>Trend Factor</b>
2019	1726.7
2018	1667.7
2017	1612.2
2016	1580.9
2015	1593.7
2014	1578.8
2013	1558.7
2012	1545.9
2011	1503.2
2010	1457.4
2009	1468.6
2008	1427.3
2007	1373.3
2006	1302.3
2005	1244.5
2004	1157.3
2003	1118.6
2002	1100.0
2001	1093.4
2000	1084.3
1999	1065.0
1998	1061.8
1997	1052.7
1996	1036.0
1995	1020.4
1994	985.0
1993	958.0
1992	939.8
1991	928.5
1990	910.2
1989	886.5

<b>Year</b>	<b>Trend Factor</b>
1988	841.4
1987	806.9
1986	795.4
1985	787.9
1984	776.4
1983	755.8
1982	742.4
1981	709.2
1980	642.8
1979	584.4
1978	534.7
1977	497.1
1976	472.1
1975	444.3
1974	398.4
1973	344.1
1972	332.1
1971	321.3
1970	303.3
1969	285.1
1968	273.2
1967	262.9
1966	252.5
1965	244.9
1964	241.8
1963	239.2
1962	238.5
1961	237.2
1960	237.7
1959	234.9
1958	231.0



Trend-Down Chart for all Personal Property *except* Heavy Equipment (continued)

Year of Unknown Cost	Year of Known Cost												
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
2020	1.00												
2019		1.00											
2018		0.97	1.00										
2017		0.93	0.97	1.00									
2016		0.92	0.96	0.98	1.00								
2015		0.92	0.96	0.99	1.01	1.00							
2014		0.91	0.95	0.98	1.00	0.99	1.00						
2013		0.90	0.94	0.97	0.99	0.98	0.99	1.00					
2012		0.90	0.93	0.96	0.98	0.97	0.98	0.99	1.00				
2011		0.87	0.91	0.94	0.95	0.94	0.96	0.97	0.97	1.00			
2010		0.84	0.88	0.91	0.92	0.91	0.93	0.94	0.94	0.98	1.00		
2009		0.85	0.89	0.91	0.93	0.92	0.93	0.94	0.95	0.98	1.01	1.00	
2008		0.83	0.86	0.89	0.90	0.89	0.91	0.92	0.92	0.96	0.98	0.97	1.00
2007		0.80	0.83	0.85	0.87	0.86	0.87	0.88	0.89	0.92	0.95	0.93	0.97
2006		0.75	0.79	0.81	0.83	0.82	0.83	0.84	0.84	0.87	0.90	0.88	0.92
2005		0.72	0.75	0.77	0.79	0.78	0.79	0.80	0.81	0.83	0.86	0.84	0.88
2004		0.67	0.70	0.72	0.73	0.73	0.74	0.74	0.75	0.78	0.80	0.78	0.82
2003		0.65	0.68	0.70	0.71	0.70	0.71	0.72	0.72	0.75	0.77	0.76	0.79
2002		0.64	0.66	0.68	0.70	0.69	0.70	0.71	0.71	0.74	0.76	0.75	0.78
2001		0.63	0.66	0.68	0.69	0.69	0.69	0.70	0.71	0.73	0.75	0.74	0.77
2000		0.63	0.66	0.67	0.69	0.68	0.69	0.70	0.70	0.73	0.75	0.73	0.77
1999		0.62	0.64	0.66	0.67	0.67	0.68	0.68	0.69	0.71	0.73	0.72	0.75
1998		0.61	0.64	0.66	0.67	0.67	0.67	0.68	0.69	0.71	0.73	0.72	0.75
1997		0.61	0.64	0.66	0.67	0.66	0.67	0.68	0.68	0.71	0.72	0.71	0.74
1996		0.60	0.63	0.64	0.66	0.65	0.66	0.67	0.67	0.69	0.71	0.70	0.73
1995		0.59	0.62	0.64	0.65	0.64	0.65	0.66	0.66	0.68	0.70	0.69	0.72
1994		0.57	0.60	0.61	0.62	0.62	0.63	0.63	0.64	0.66	0.68	0.67	0.70
1993		0.55	0.58	0.60	0.61	0.60	0.61	0.62	0.62	0.64	0.66	0.65	0.68
1992		0.54	0.57	0.58	0.60	0.59	0.60	0.60	0.61	0.63	0.65	0.64	0.67
1991		0.54	0.56	0.58	0.59	0.58	0.59	0.60	0.60	0.62	0.64	0.63	0.66
1990		0.53	0.55	0.57	0.58	0.57	0.58	0.58	0.59	0.61	0.63	0.62	0.64
1989		0.51	0.54	0.55	0.56	0.56	0.56	0.57	0.57	0.59	0.61	0.60	0.63
1988		0.49	0.51	0.52	0.53	0.53	0.53	0.54	0.54	0.56	0.58	0.57	0.60
1987		0.47	0.49	0.50	0.51	0.51	0.51	0.52	0.52	0.54	0.56	0.55	0.57
1986		0.46	0.48	0.50	0.50	0.50	0.51	0.51	0.52	0.53	0.55	0.54	0.56
1985		0.46	0.48	0.49	0.50	0.49	0.50	0.51	0.51	0.53	0.54	0.53	0.56
1984		0.45	0.47	0.48	0.49	0.49	0.49	0.50	0.50	0.52	0.53	0.53	0.55
1983		0.44	0.46	0.47	0.48	0.47	0.48	0.49	0.49	0.51	0.52	0.51	0.53
1982		0.43	0.45	0.46	0.47	0.47	0.47	0.48	0.48	0.50	0.51	0.50	0.53
1981		0.41	0.43	0.44	0.45	0.44	0.45	0.46	0.46	0.47	0.49	0.48	0.50
1980		0.37	0.39	0.40	0.41	0.40	0.41	0.41	0.42	0.43	0.44	0.44	0.45
1979		0.34	0.35	0.36	0.37	0.37	0.37	0.38	0.38	0.39	0.40	0.40	0.41
1978		0.31	0.32	0.33	0.34	0.34	0.34	0.34	0.35	0.36	0.37	0.36	0.38
1977		0.29	0.30	0.31	0.32	0.31	0.32	0.32	0.32	0.33	0.34	0.34	0.35
1976		0.27	0.29	0.29	0.30	0.30	0.30	0.30	0.31	0.32	0.33	0.32	0.33
1975		0.26	0.27	0.28	0.28	0.28	0.28	0.29	0.29	0.30	0.31	0.30	0.31
1974		0.23	0.24	0.25	0.25	0.25	0.25	0.26	0.26	0.27	0.27	0.27	0.28
1973		0.20	0.21	0.21	0.22	0.22	0.22	0.22	0.22	0.23	0.24	0.23	0.24
1972		0.19	0.20	0.21	0.21	0.21	0.21	0.21	0.22	0.22	0.23	0.23	0.24
1971		0.19	0.19	0.20	0.20	0.20	0.20	0.21	0.21	0.22	0.22	0.22	0.23
1970		0.18	0.18	0.19	0.19	0.19	0.19	0.19	0.20	0.20	0.21	0.21	0.21
1969		0.17	0.17	0.18	0.18	0.18	0.18	0.18	0.18	0.19	0.20	0.19	0.20
1968		0.16	0.17	0.17	0.17	0.17	0.17	0.18	0.18	0.18	0.19	0.19	0.19
1967		0.15	0.16	0.16	0.17	0.16	0.17	0.17	0.17	0.18	0.18	0.18	0.19
1966		0.15	0.15	0.16	0.16	0.16	0.16	0.16	0.16	0.17	0.17	0.17	0.18
1965		0.14	0.15	0.15	0.16	0.15	0.16	0.16	0.16	0.16	0.17	0.17	0.17

Trend-Down Chart for all Personal Property *except* Heavy Equipment (continued)

Year of Unknown Cost	Year of Known Cost													
	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
2007	1.00													
2006	0.95	1.00												
2005	0.91	0.96	1.00											
2004	0.85	0.90	0.93	1.00										
2003	0.82	0.87	0.90	0.98	1.00									
2002	0.80	0.85	0.89	0.96	0.99	1.00								
2001	0.80	0.85	0.88	0.95	0.98	0.99	1.00							
2000	0.79	0.84	0.88	0.95	0.97	0.99	0.99	1.00						
1999	0.78	0.82	0.86	0.93	0.96	0.98	0.98	0.99	1.00					
1998	0.78	0.82	0.86	0.93	0.95	0.97	0.97	0.98	1.00	1.00				
1997	0.77	0.82	0.85	0.92	0.94	0.96	0.96	0.97	0.99	0.99	1.00			
1996	0.76	0.80	0.84	0.90	0.93	0.94	0.95	0.96	0.97	0.98	0.99	1.00		
1995	0.75	0.79	0.82	0.89	0.91	0.93	0.93	0.94	0.96	0.96	0.97	0.99	1.00	
1994	0.72	0.76	0.79	0.86	0.88	0.90	0.90	0.91	0.93	0.93	0.94	0.95	0.97	1.00
1993	0.70	0.74	0.77	0.84	0.86	0.87	0.88	0.89	0.90	0.90	0.91	0.93	0.94	0.98
1992	0.69	0.73	0.76	0.82	0.84	0.86	0.86	0.87	0.88	0.89	0.89	0.91	0.92	0.96
1991	0.68	0.72	0.75	0.81	0.83	0.85	0.85	0.86	0.87	0.87	0.88	0.90	0.91	0.95
1990	0.67	0.70	0.73	0.79	0.82	0.83	0.83	0.84	0.86	0.86	0.87	0.88	0.90	0.93
1989	0.65	0.69	0.72	0.77	0.79	0.81	0.81	0.82	0.83	0.84	0.84	0.86	0.87	0.90
1988	0.62	0.65	0.68	0.73	0.75	0.77	0.77	0.78	0.79	0.79	0.80	0.81	0.83	0.86
1987	0.59	0.62	0.65	0.70	0.72	0.74	0.74	0.75	0.76	0.76	0.77	0.78	0.79	0.82
1986	0.58	0.62	0.64	0.69	0.71	0.72	0.73	0.74	0.75	0.75	0.76	0.77	0.78	0.81
1985	0.58	0.61	0.64	0.69	0.71	0.72	0.72	0.73	0.74	0.74	0.75	0.76	0.77	0.80
1984	0.57	0.60	0.63	0.68	0.70	0.71	0.71	0.72	0.73	0.73	0.74	0.75	0.76	0.79
1983	0.55	0.59	0.61	0.66	0.68	0.69	0.69	0.70	0.71	0.71	0.72	0.73	0.74	0.77
1982	0.54	0.58	0.60	0.65	0.66	0.68	0.68	0.69	0.70	0.70	0.71	0.72	0.73	0.76
1981	0.52	0.55	0.57	0.62	0.64	0.65	0.65	0.66	0.67	0.67	0.68	0.69	0.70	0.72
1980	0.47	0.50	0.52	0.56	0.58	0.59	0.59	0.59	0.60	0.61	0.61	0.62	0.63	0.66
1979	0.43	0.45	0.47	0.51	0.52	0.53	0.53	0.54	0.55	0.55	0.56	0.57	0.57	0.60
1978	0.39	0.41	0.43	0.47	0.48	0.49	0.49	0.49	0.50	0.50	0.51	0.52	0.53	0.55
1977	0.36	0.39	0.40	0.43	0.45	0.45	0.45	0.46	0.47	0.47	0.47	0.48	0.49	0.51
1976	0.35	0.37	0.38	0.41	0.42	0.43	0.43	0.44	0.44	0.44	0.45	0.46	0.46	0.48
1975	0.33	0.34	0.36	0.39	0.40	0.40	0.41	0.41	0.42	0.42	0.42	0.43	0.44	0.45
1974	0.29	0.31	0.32	0.35	0.36	0.36	0.36	0.37	0.37	0.38	0.38	0.39	0.39	0.41
1973	0.25	0.27	0.28	0.30	0.31	0.31	0.31	0.32	0.32	0.32	0.33	0.33	0.34	0.35
1972	0.24	0.26	0.27	0.29	0.30	0.30	0.30	0.31	0.31	0.31	0.32	0.32	0.33	0.34
1971	0.24	0.25	0.26	0.28	0.29	0.29	0.29	0.30	0.30	0.30	0.31	0.31	0.32	0.33
1970	0.22	0.23	0.24	0.26	0.27	0.28	0.28	0.28	0.29	0.29	0.29	0.29	0.30	0.31
1969	0.21	0.22	0.23	0.25	0.26	0.26	0.26	0.26	0.27	0.27	0.27	0.28	0.28	0.29
1968	0.20	0.21	0.22	0.24	0.24	0.25	0.25	0.25	0.26	0.26	0.26	0.26	0.27	0.28
1967	0.19	0.20	0.21	0.23	0.24	0.24	0.24	0.24	0.25	0.25	0.25	0.25	0.26	0.27
1966	0.18	0.20	0.20	0.22	0.23	0.23	0.23	0.23	0.24	0.24	0.24	0.24	0.25	0.26
1965	0.18	0.19	0.20	0.21	0.22	0.22	0.22	0.23	0.23	0.23	0.23	0.24	0.24	0.25

Trend-Down Chart for all Personal Property *except* Heavy Equipment (continued)

Year of Unknown Cost	Year of Known Cost													
	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980
1993	1.00													
1992	0.98	1.00												
1991	0.97	0.99	1.00											
1990	0.95	0.97	0.98	1.00										
1989	0.93	0.96	0.96	0.97	1.00									
1988	0.88	0.90	0.91	0.92	0.95	1.00								
1987	0.84	0.86	0.87	0.89	0.91	0.96	1.00							
1986	0.83	0.85	0.86	0.87	0.90	0.95	0.99	1.00						
1985	0.82	0.84	0.85	0.87	0.89	0.94	0.98	0.99	1.00					
1984	0.81	0.83	0.84	0.85	0.88	0.92	0.96	0.98	0.99	1.00				
1983	0.79	0.81	0.82	0.83	0.85	0.90	0.94	0.95	0.96	0.97	1.00			
1982	0.77	0.79	0.80	0.82	0.84	0.88	0.92	0.93	0.94	0.96	0.98	1.00		
1981	0.74	0.76	0.77	0.78	0.80	0.84	0.88	0.89	0.90	0.91	0.94	0.96	1.00	
1980	0.67	0.69	0.69	0.71	0.73	0.76	0.80	0.81	0.82	0.83	0.85	0.87	0.91	1.00
1979	0.61	0.62	0.63	0.64	0.66	0.69	0.72	0.73	0.74	0.75	0.77	0.79	0.82	0.91
1978	0.56	0.57	0.58	0.59	0.60	0.64	0.66	0.67	0.68	0.69	0.71	0.72	0.75	0.83
1977	0.52	0.53	0.54	0.55	0.56	0.59	0.62	0.62	0.63	0.64	0.66	0.67	0.70	0.77
1976	0.49	0.50	0.51	0.52	0.53	0.56	0.59	0.59	0.60	0.61	0.62	0.64	0.67	0.73
1975	0.46	0.47	0.48	0.49	0.50	0.53	0.55	0.56	0.56	0.57	0.59	0.60	0.63	0.69
1974	0.42	0.43	0.43	0.44	0.45	0.47	0.49	0.50	0.51	0.51	0.53	0.54	0.56	0.62
1973	0.36	0.37	0.37	0.38	0.39	0.41	0.43	0.43	0.44	0.44	0.45	0.46	0.49	0.54
1972	0.35	0.35	0.36	0.36	0.37	0.39	0.41	0.42	0.42	0.43	0.44	0.45	0.47	0.52
1971	0.34	0.34	0.35	0.35	0.36	0.38	0.40	0.40	0.41	0.41	0.42	0.43	0.45	0.50
1970	0.32	0.32	0.33	0.33	0.34	0.36	0.38	0.38	0.38	0.39	0.40	0.41	0.43	0.47
1969	0.30	0.30	0.31	0.31	0.32	0.34	0.35	0.36	0.36	0.37	0.38	0.38	0.40	0.44
1968	0.29	0.29	0.29	0.30	0.31	0.32	0.34	0.34	0.35	0.35	0.36	0.37	0.39	0.43
1967	0.27	0.28	0.28	0.29	0.30	0.31	0.33	0.33	0.33	0.34	0.35	0.35	0.37	0.41
1966	0.26	0.27	0.27	0.28	0.28	0.30	0.31	0.32	0.32	0.33	0.33	0.34	0.36	0.39
1965	0.26	0.26	0.26	0.27	0.28	0.29	0.30	0.31	0.31	0.32	0.32	0.33	0.35	0.38

Trend-Down Chart for all Personal Property *except* Heavy Equipment (continued)

Year of Unknown Cost	Year of Known Cost														
	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965
1979	1.00														
1978	0.92	1.00													
1977	0.85	0.93	1.00												
1976	0.81	0.88	0.95	1.00											
1975	0.76	0.83	0.89	0.94	1.00										
1974	0.68	0.75	0.80	0.84	0.90	1.00									
1973	0.59	0.64	0.69	0.73	0.77	0.86	1.00								
1972	0.57	0.62	0.67	0.70	0.75	0.83	0.97	1.00							
1971	0.55	0.60	0.65	0.68	0.72	0.81	0.93	0.97	1.00						
1970	0.52	0.57	0.61	0.64	0.68	0.76	0.88	0.91	0.94	1.00					
1969	0.49	0.53	0.57	0.60	0.64	0.72	0.83	0.86	0.89	0.94	1.00				
1968	0.47	0.51	0.55	0.58	0.61	0.69	0.79	0.82	0.85	0.90	0.96	1.00			
1967	0.45	0.49	0.53	0.56	0.59	0.66	0.76	0.79	0.82	0.87	0.92	0.96	1.00		
1966	0.43	0.47	0.51	0.53	0.57	0.63	0.73	0.76	0.79	0.83	0.89	0.92	0.96	1.00	
1965	0.42	0.46	0.49	0.52	0.55	0.61	0.71	0.74	0.76	0.81	0.86	0.90	0.93	0.97	1.00

### Heavy Equipment

A 50 percent wholesale factor is used for heavy equipment.

<b>YEAR NEW/ ACQUIRED</b>	<b>% GOOD</b>	<b>TREND FACTOR</b>	<b>WHOLESALE FACTOR</b>	<b>WHOLESALE TRENDED % GOOD</b>
2020	100	1.000	50	50
2019	97	1.000	50	49
2018	93	1.034	50	48
2017	90	1.057	50	48
2016	86	1.074	50	46
2015	82	1.072	50	44
2014	78	1.085	50	42
2013	74	1.100	50	41
2012	70	1.121	50	39
2011	65	1.158	50	38
2010	60	1.191	50	36
2009	55	1.187	50	33
2008	50	1.222	50	31
2007	45	1.261	50	28
2006	40	1.306	50	26
2005	35	1.364	50	24
2004	31	1.457	50	23
2003	27	1.500	50	20
2002	24	1.523	50	18
2001	22	1.535	50	17
2000	21	1.544	50	16
older	20	1.571	50	16

### Heavy Equipment Trend-Up Chart

<b>Year</b>	<b>Trend Factor</b>
2019	1967.0
2018	1903.2
2017	1860.8
2016	1831.9
2015	1834.1
2014	1812.5
2013	1788.0
2012	1754.3
2011	1698.1
2010	1650.9
2009	1657.3
2008	1609.6
2007	1560.1
2006	1506.6
2005	1441.9
2004	1349.7
2003	1311.7
2002	1291.6
2001	1281.5
2000	1274.0
1999	1252.1
1998	1242.2
1997	1228.3
1996	1204.6
1995	1185.1
1994	1153.4
1993	1125.2
1992	1095.3
1991	1075.3
1990	1050.1
1989	1017.3

<b>Year</b>	<b>Trend Factor</b>
1988	970.9
1987	939.9
1986	927.2
1985	919.5
1984	908.4
1983	890.1
1982	871.6
1981	824.2
1980	739.3
1979	669.4
1978	610.9
1977	567.0
1976	537.4
1975	504.2
1974	435.4
1973	375.6
1972	363.0
1971	350.6
1970	330.7
1969	312.2
1968	297.2
1967	283.5
1966	273.8
1965	265.3
1964	259.7
1963	254.4
1962	250.3
1961	248.9
1960	246.2
1959	241.6
1958	233.7





Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost													
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	
2020	1.00													
2019		1.00												
2018		0.97	1.00											
2017		0.95	0.98	1.00										
2016		0.93	0.97	0.99	1.00									
2015		0.93	0.97	0.99	1.00	1.00								
2014		0.92	0.96	0.98	0.99	0.99	1.00							
2013		0.91	0.94	0.96	0.98	0.97	0.99	1.00						
2012		0.89	0.93	0.95	0.96	0.96	0.97	0.98	1.00					
2011		0.86	0.90	0.92	0.93	0.93	0.94	0.95	0.97	1.00				
2010		0.84	0.87	0.89	0.90	0.90	0.91	0.93	0.94	0.98	1.00			
2009		0.84	0.88	0.89	0.91	0.90	0.92	0.93	0.95	0.95	0.98	1.00		
2008		0.82	0.85	0.87	0.88	0.88	0.89	0.90	0.92	0.92	0.95	0.97	1.00	
2007		0.79	0.82	0.84	0.85	0.85	0.86	0.87	0.89	0.89	0.91	0.94	0.98	
2006		0.77	0.80	0.81	0.82	0.82	0.83	0.84	0.86	0.85	0.88	0.91	0.94	
2005		0.73	0.76	0.78	0.79	0.79	0.80	0.81	0.82	0.80	0.82	0.87	0.90	
2004		0.69	0.71	0.73	0.74	0.74	0.75	0.76	0.77	0.78	0.80	0.81	0.85	
2003		0.67	0.69	0.71	0.72	0.71	0.73	0.74	0.75	0.77	0.78	0.79	0.82	
2002		0.66	0.68	0.70	0.71	0.70	0.71	0.72	0.74	0.76	0.78	0.78	0.81	
2001		0.65	0.68	0.69	0.70	0.70	0.71	0.72	0.73	0.75	0.77	0.77	0.80	
2000		0.65	0.67	0.69	0.70	0.69	0.70	0.71	0.73	0.74	0.76	0.77	0.80	
1999		0.64	0.66	0.67	0.68	0.68	0.69	0.70	0.72	0.74	0.75	0.75	0.78	
1998		0.63	0.66	0.67	0.68	0.68	0.69	0.70	0.71	0.73	0.75	0.75	0.78	
1997		0.62	0.65	0.66	0.67	0.67	0.68	0.69	0.70	0.71	0.73	0.74	0.77	
1996		0.61	0.64	0.65	0.66	0.66	0.67	0.68	0.69	0.70	0.72	0.72	0.75	
1995		0.60	0.63	0.64	0.65	0.65	0.66	0.66	0.68	0.68	0.70	0.71	0.74	
1994		0.59	0.61	0.62	0.63	0.63	0.64	0.65	0.66	0.67	0.68	0.69	0.72	
1993		0.57	0.59	0.61	0.62	0.61	0.62	0.63	0.64	0.65	0.67	0.68	0.70	
1992		0.56	0.58	0.59	0.60	0.60	0.61	0.61	0.63	0.64	0.65	0.66	0.69	
1991		0.55	0.57	0.58	0.59	0.59	0.59	0.60	0.61	0.62	0.64	0.65	0.67	
1990		0.53	0.55	0.57	0.57	0.57	0.58	0.59	0.60	0.60	0.62	0.63	0.66	
1989		0.52	0.54	0.55	0.56	0.55	0.56	0.57	0.58	0.58	0.59	0.61	0.64	
1988		0.49	0.51	0.52	0.53	0.53	0.54	0.54	0.55	0.56	0.57	0.58	0.61	
1987		0.48	0.50	0.51	0.51	0.51	0.52	0.53	0.54	0.55	0.56	0.57	0.59	
1986		0.47	0.49	0.50	0.51	0.51	0.51	0.52	0.53	0.54	0.56	0.56	0.58	
1985		0.47	0.49	0.50	0.50	0.50	0.51	0.52	0.53	0.54	0.55	0.55	0.58	
1984		0.46	0.48	0.49	0.50	0.50	0.50	0.51	0.52	0.53	0.54	0.55	0.57	
1983		0.45	0.47	0.48	0.49	0.49	0.49	0.50	0.51	0.52	0.53	0.54	0.56	
1982		0.44	0.46	0.47	0.48	0.48	0.48	0.49	0.50	0.49	0.50	0.52	0.55	
1981		0.42	0.44	0.44	0.45	0.45	0.46	0.46	0.47	0.44	0.45	0.50	0.52	
1980		0.38	0.39	0.40	0.40	0.40	0.41	0.41	0.42	0.40	0.41	0.44	0.46	
1979		0.34	0.35	0.36	0.37	0.36	0.37	0.38	0.38	0.36	0.37	0.40	0.42	
1978		0.31	0.32	0.33	0.33	0.33	0.34	0.34	0.35	0.34	0.34	0.37	0.38	
1977		0.29	0.30	0.31	0.31	0.31	0.31	0.32	0.32	0.32	0.33	0.34	0.36	
1976		0.27	0.28	0.29	0.29	0.29	0.30	0.30	0.31	0.30	0.31	0.32	0.34	
1975		0.26	0.27	0.27	0.28	0.27	0.28	0.28	0.29	0.26	0.26	0.30	0.32	
1974		0.22	0.23	0.23	0.24	0.24	0.24	0.24	0.25	0.22	0.23	0.26	0.27	
1973		0.19	0.20	0.20	0.21	0.20	0.21	0.21	0.21	0.22	0.22	0.23	0.24	
1972		0.18	0.19	0.20	0.20	0.20	0.20	0.20	0.21	0.21	0.21	0.22	0.23	
1971		0.18	0.19	0.19	0.19	0.19	0.19	0.20	0.20	0.20	0.20	0.21	0.22	
1970		0.17	0.17	0.18	0.18	0.18	0.18	0.19	0.19	0.18	0.19	0.20	0.21	
1969		0.16	0.16	0.17	0.17	0.17	0.17	0.17	0.18	0.18	0.18	0.19	0.20	
1968		0.15	0.16	0.16	0.16	0.16	0.16	0.17	0.17	0.17	0.17	0.18	0.19	
1967		0.14	0.15	0.15	0.15	0.15	0.16	0.16	0.16	0.16	0.17	0.17	0.18	
1966		0.14	0.14	0.15	0.15	0.15	0.15	0.15	0.16	0.16	0.16	0.16	0.17	
1965		0.13	0.14	0.14	0.15	0.14	0.15	0.15	0.15	0.15	0.16	0.16	0.17	

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost													
	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
2007	1.00													
2006	0.97	1.00												
2005	0.93	0.96	1.00											
2004	0.87	0.90	0.94	1.00										
2003	0.84	0.88	0.91	0.98	1.00									
2002	0.83	0.86	0.90	0.97	0.99	1.00								
2001	0.82	0.86	0.89	0.96	0.98	0.99	1.00							
2000	0.82	0.85	0.89	0.95	0.97	0.99	0.99	1.00						
1999	0.81	0.84	0.87	0.94	0.96	0.97	0.98	0.98	1.00					
1998	0.80	0.83	0.87	0.93	0.95	0.96	0.97	0.98	0.99	1.00				
1997	0.79	0.82	0.86	0.92	0.94	0.95	0.96	0.97	0.98	0.99	1.00			
1996	0.78	0.80	0.84	0.90	0.92	0.94	0.94	0.95	0.96	0.97	0.98	1.00		
1995	0.76	0.79	0.83	0.89	0.90	0.92	0.93	0.93	0.95	0.95	0.97	0.99	1.00	
1994	0.74	0.77	0.80	0.86	0.88	0.90	0.90	0.91	0.92	0.93	0.94	0.96	0.98	1.00
1993	0.72	0.75	0.78	0.84	0.86	0.87	0.88	0.88	0.90	0.91	0.92	0.94	0.95	0.98
1992	0.70	0.73	0.76	0.82	0.84	0.85	0.86	0.86	0.88	0.88	0.89	0.91	0.93	0.95
1991	0.69	0.72	0.75	0.80	0.82	0.83	0.84	0.85	0.86	0.87	0.88	0.89	0.91	0.94
1990	0.68	0.70	0.73	0.78	0.80	0.82	0.82	0.83	0.84	0.85	0.86	0.87	0.89	0.91
1989	0.65	0.68	0.71	0.76	0.78	0.79	0.79	0.80	0.81	0.82	0.83	0.85	0.86	0.89
1988	0.62	0.65	0.68	0.73	0.74	0.75	0.76	0.76	0.78	0.78	0.79	0.81	0.82	0.84
1987	0.60	0.63	0.66	0.70	0.72	0.73	0.73	0.74	0.75	0.76	0.77	0.78	0.80	0.82
1986	0.60	0.62	0.65	0.69	0.71	0.72	0.72	0.73	0.74	0.75	0.76	0.77	0.78	0.81
1985	0.59	0.61	0.64	0.69	0.70	0.71	0.72	0.72	0.74	0.74	0.75	0.76	0.78	0.80
1984	0.58	0.61	0.63	0.68	0.69	0.71	0.71	0.71	0.73	0.73	0.74	0.76	0.77	0.79
1983	0.57	0.59	0.62	0.67	0.68	0.69	0.69	0.70	0.71	0.72	0.73	0.74	0.75	0.77
1982	0.56	0.58	0.61	0.65	0.67	0.68	0.68	0.69	0.70	0.70	0.71	0.73	0.74	0.76
1981	0.53	0.55	0.57	0.62	0.63	0.64	0.64	0.65	0.66	0.66	0.67	0.69	0.70	0.72
1980	0.48	0.49	0.52	0.55	0.56	0.57	0.58	0.58	0.59	0.60	0.60	0.62	0.63	0.64
1979	0.43	0.45	0.47	0.50	0.51	0.52	0.52	0.53	0.54	0.54	0.55	0.56	0.57	0.58
1978	0.39	0.41	0.43	0.46	0.47	0.47	0.48	0.48	0.49	0.49	0.50	0.51	0.52	0.53
1977	0.36	0.38	0.40	0.42	0.43	0.44	0.44	0.45	0.45	0.46	0.46	0.47	0.48	0.49
1976	0.35	0.36	0.37	0.40	0.41	0.42	0.42	0.42	0.43	0.43	0.44	0.45	0.45	0.47
1975	0.32	0.34	0.35	0.38	0.38	0.39	0.39	0.40	0.40	0.41	0.41	0.42	0.43	0.44
1974	0.28	0.29	0.30	0.33	0.33	0.34	0.34	0.34	0.35	0.35	0.36	0.36	0.37	0.38
1973	0.24	0.25	0.26	0.28	0.29	0.29	0.29	0.30	0.30	0.30	0.31	0.31	0.32	0.33
1972	0.23	0.24	0.25	0.27	0.28	0.28	0.28	0.29	0.29	0.29	0.30	0.30	0.31	0.32
1971	0.23	0.23	0.24	0.26	0.27	0.27	0.27	0.28	0.28	0.28	0.29	0.29	0.30	0.31
1970	0.21	0.22	0.23	0.25	0.25	0.26	0.26	0.26	0.26	0.27	0.27	0.28	0.28	0.29
1969	0.20	0.21	0.22	0.23	0.24	0.24	0.24	0.25	0.25	0.25	0.25	0.26	0.26	0.27
1968	0.19	0.20	0.21	0.22	0.23	0.23	0.23	0.23	0.24	0.24	0.24	0.25	0.25	0.26
1967	0.18	0.19	0.20	0.21	0.22	0.22	0.22	0.22	0.23	0.23	0.23	0.24	0.24	0.25
1966	0.18	0.18	0.19	0.20	0.21	0.21	0.21	0.22	0.22	0.22	0.22	0.23	0.23	0.24
1965	0.17	0.18	0.19	0.20	0.20	0.21	0.21	0.21	0.21	0.21	0.22	0.22	0.22	0.23

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost													
	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980
1993	1.00													
1992	0.97	1.00												
1991	0.96	0.99	1.00											
1990	0.93	0.96	0.98	1.00										
1989	0.90	0.93	0.95	0.97	1.00									
1988	0.86	0.89	0.91	0.92	0.95	1.00								
1987	0.84	0.86	0.88	0.90	0.92	0.97	1.00							
1986	0.82	0.85	0.87	0.88	0.91	0.95	0.99	1.00						
1985	0.82	0.84	0.86	0.88	0.90	0.95	0.98	0.99	1.00					
1984	0.81	0.83	0.85	0.87	0.89	0.94	0.97	0.98	0.99	1.00				
1983	0.79	0.82	0.83	0.85	0.87	0.92	0.95	0.96	0.97	0.98	1.00			
1982	0.77	0.80	0.81	0.83	0.86	0.90	0.93	0.94	0.95	0.96	0.98	1.00		
1981	0.73	0.76	0.77	0.78	0.81	0.85	0.88	0.89	0.90	0.91	0.92	0.95	1.00	
1980	0.66	0.68	0.69	0.70	0.73	0.76	0.79	0.80	0.80	0.81	0.83	0.85	0.90	1.00
1979	0.59	0.61	0.62	0.64	0.66	0.69	0.71	0.72	0.73	0.74	0.75	0.77	0.81	0.91
1978	0.54	0.56	0.57	0.58	0.60	0.63	0.65	0.66	0.66	0.67	0.68	0.70	0.74	0.83
1977	0.50	0.52	0.53	0.54	0.56	0.58	0.60	0.61	0.62	0.62	0.64	0.65	0.69	0.77
1976	0.48	0.49	0.50	0.51	0.53	0.55	0.57	0.58	0.58	0.59	0.60	0.62	0.65	0.73
1975	0.45	0.46	0.47	0.48	0.50	0.52	0.54	0.54	0.55	0.56	0.57	0.58	0.61	0.68
1974	0.39	0.40	0.41	0.41	0.43	0.45	0.46	0.47	0.47	0.48	0.49	0.50	0.53	0.59
1973	0.33	0.34	0.35	0.36	0.37	0.39	0.40	0.41	0.41	0.41	0.42	0.43	0.46	0.51
1972	0.32	0.33	0.34	0.35	0.36	0.37	0.39	0.39	0.39	0.40	0.41	0.42	0.44	0.49
1971	0.31	0.32	0.33	0.33	0.34	0.36	0.37	0.38	0.38	0.39	0.39	0.40	0.43	0.47
1970	0.29	0.30	0.31	0.31	0.33	0.34	0.35	0.36	0.36	0.36	0.37	0.38	0.40	0.45
1969	0.28	0.29	0.29	0.30	0.31	0.32	0.33	0.34	0.34	0.34	0.35	0.36	0.38	0.42
1968	0.26	0.27	0.28	0.28	0.29	0.31	0.32	0.32	0.32	0.33	0.33	0.34	0.36	0.40
1967	0.25	0.26	0.26	0.27	0.28	0.29	0.30	0.31	0.31	0.31	0.32	0.33	0.34	0.38
1966	0.24	0.25	0.26	0.26	0.27	0.28	0.29	0.30	0.30	0.30	0.31	0.31	0.33	0.37
1965	0.24	0.24	0.25	0.25	0.26	0.27	0.28	0.29	0.29	0.29	0.30	0.30	0.32	0.36

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost														
	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965
1979	1.00														
1978	0.91	1.00													
1977	0.85	0.93	1.00												
1976	0.80	0.88	0.95	1.00											
1975	0.75	0.83	0.89	0.94	1.00										
1974	0.65	0.71	0.77	0.81	0.86	1.00									
1973	0.56	0.61	0.66	0.70	0.74	0.86	1.00								
1972	0.54	0.59	0.64	0.68	0.72	0.83	0.97	1.00							
1971	0.52	0.57	0.62	0.65	0.70	0.81	0.93	0.97	1.00						
1970	0.49	0.54	0.58	0.62	0.66	0.76	0.88	0.91	0.94	1.00					
1969	0.47	0.51	0.55	0.58	0.62	0.72	0.83	0.86	0.89	0.94	1.00				
1968	0.44	0.49	0.52	0.55	0.59	0.68	0.79	0.82	0.85	0.90	0.95	1.00			
1967	0.42	0.46	0.50	0.53	0.56	0.65	0.75	0.78	0.81	0.86	0.91	0.95	1.00		
1966	0.41	0.45	0.48	0.51	0.54	0.63	0.73	0.75	0.78	0.83	0.88	0.92	0.97	1.00	
1965	0.40	0.43	0.47	0.49	0.53	0.61	0.71	0.73	0.76	0.80	0.85	0.89	0.94	0.97	1.00

### Industrial Machinery and Equipment Trend Table Lookup

Industrial property means property used to extract, produce, distribute, change the form of raw materials or assemble components and parts, pack, warehouse and ship finished products<sup>2</sup>.

Industry Description	Industry Table	Trend Table	Expected Life
Aircraft/Airframe Mfg.	1	(1)	15
Alcohol Plant	2	(4)	15
Baking	3	(2)	12
Bentonite	4	(21)	20
Bottling	5	(3)	12
Brewing & Distilling	6	(4)	20
Candy & Confectionary	7	(5)	20
Cardboard Container	8	(25)	20
Cement Manufacturing	9	(6)	20
Cereal Products	10	(14)	16
Chemical Manufacturing	11	(7)	12
Clay Products	12	(8)	15
Coal Crushing & Handling	13	(21)	20
Coal Fired Power Generation	14	(28)	16
Concrete Products	15	(6)	18
Concrete Ready Mix	16	(6)	18
Contractor Equipment	17	(9)	10
Creamery & Dairy	18	(10)	12
Egg Packing	19	(16)	20
Electric Power Equipment	20	(11)	16
Electrical Equipment Mfg.	21	(12)	10
Electronic Component Mfg.	22	(12)	10
Feed Milling	23	(14)	16
Fertilizer Distribution	24	(30)	10
Fertilizer Manufacturing	25	(7)	12
Fish Cannery	26	(13)	12
Flour, Cereal & Feed	27	(14)	16
Flour Milling	28	(14)	16
Foundry	29	(20)	15
Fruit Cannery	30	(15)	12
Fruit Packing	31	(16)	12
Furniture Manufacturing	32	(31)	10
Gasohol Plant	33	(4)	15
Grain Handling Facilities	34	(14)	16
Graphite Products	35	(21)	20
Gypsum	36	(21)	20
Heap Leach Mechanical	37	(21)	20
Heap Leach Pads	38	(21)	5
Honey Processing	39	(15)	12
Hydroelectric Generation	40	(11)	20
Industrial Shop Equipment	41	(9)	10
Laundry & Dry-cleaning	42	(17)	10
Leather Fabrication	43	(29)	20
Lime/Calcium Benefication	44	(21)	20

<sup>2</sup> ARM 42.22.1301

<b>Industry Description</b>	<b>Industry Table</b>	<b>Trend Table</b>	<b>Expected Life</b>
Logging Equipment	45	(18)	10
Meat Packing	46	(19)	12
Metal Fabrication	47	(20)	20
Metal Machining & Milling	48	(20)	15
Metal Working	49	(20)	20
Mining & Milling	50	(21)	15
Natural Gas Processing	51	(23)	16
Nonferrous Smelting	52	(21)	15
Oil Refining	53	(23)	16
Open Pit Mining/Quarrying	54	(21)	15
Ore Milling/Concentrating	55	(21)	15
Oxygen Generation	56	(7)	20
Paint Manufacturing	57	(22)	12
Peat Moss/Compost Plant	58	(30)	20
Petroleum	59	(23)	16
Phosphate Benefication	60	(21)	20
Plastic Products Mfg.	61	(32)	20
Pole Treating Equipment	62	(18)	10
Polystyrene	63	(32)	20
Printing	64	(24)	12
Pulp & Paper Mfg	65	(25)	13
Refrigeration	66	(26)	12
Rifle Manufacturing	67	(20)	15
Rubber & Vulcanizing	68	(27)	15
Sawmill Equipment	69	(18)	10
Seed Treating & Cleaning	70	(14)	16
Stationary Asphalt Plant	71	(6)	15
Steam Power Generation	72	(28)	16
Stone Products	73	(21)	15
Sugar Refinery	74	(23)	18
Sulphur Manufacturing	75	(23)	12
Talc Benefication	76	(21)	20
Textile Fabrication	77	(29)	10
Underground Mining	78	(21)	10
Vegetable Oil Extraction	79	(14)	20
Vermiculite Processing	80	(21)	20
Warehousing	81	(30)	10
Wood Pellet Plant	82	(14)	16
Woodworking	83	(31)	10
Glass Manufacturing	84	(32)	15
Wood Products,	85	(31)	10
Silicon Processing	86	(23)	15
Renewable Energy Generation	87	(11)	20

**Note:** Lab equipment is included in its related industry's table at 10-year life expectancy.

### Industrial Machinery and Equipment Trend Factors

	TABLE 1	TABLE 2	TABLE 3	TABLE 4	TABLE 5	TABLE 6	TABLE 7	TABLE 8
YEAR	Airplane Mfg.	Baking	Bottling	Brew/Dis.	Candy Confect.	Cement Mfg.	Chemical Mfg.	Clay Mfg.
2019	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2018	1.031	1.032	1.035	1.037	1.032	1.039	1.038	1.037
2017	1.069	1.070	1.071	1.067	1.070	1.070	1.067	1.069
2016	1.092	1.094	1.090	1.081	1.093	1.087	1.081	1.090
2015	1.075	1.086	1.077	1.074	1.085	1.081	1.070	1.086
2014	1.079	1.097	1.086	1.086	1.098	1.089	1.078	1.095
2013	1.090	1.113	1.099	1.101	1.114	1.102	1.091	1.110
2012	1.091	1.123	1.104	1.110	1.124	1.113	1.093	1.123
2011	1.123	1.154	1.135	1.139	1.156	1.152	1.123	1.160
2010	1.164	1.192	1.172	1.171	1.193	1.184	1.153	1.194
2009	1.145	1.182	1.161	1.164	1.186	1.168	1.137	1.186
2008	1.178	1.212	1.191	1.197	1.214	1.222	1.177	1.240
2007	1.226	*	*	1.250	1.264	1.276	*	1.293
2006	1.294	*	*	1.325	1.357	1.343	*	1.363
2005	1.362	*	*	1.393	1.419	1.409	*	1.428
2004	*	*	*	1.505	1.525	1.531	*	*
2003	*	*	*	1.557	1.580	1.592	*	*
2002	*	*	*	1.584	1.607	1.625	*	*
2001	*	*	*	1.595	1.617	1.635	*	*
2000	*	*	*	1.612	1.636	1.651	*	*

\*Equipment remains taxable at the level of the final year of life expectancy until is disposal.

Industrial Machinery and Equipment Trend Factors (continued)

	TABLE 9	TABLE 10	TABLE 11	TABLE 12	TABLE 13	TABLE 14	TABLE 15	TABLE 16
YEAR	Contractor Eq.	Creamery/Dairy	Elec. Pwr. Eq.	Elec. Eq. Mfg.	Cannery/Fish	Flour, Cer. Feed	Cannery/Fruit	Packing/ Fruit
2019	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2018	1.029	1.032	1.030	1.031	1.032	1.032	1.030	1.030
2017	1.052	1.068	1.074	1.074	1.072	1.067	1.069	1.070
2016	1.069	1.087	1.099	1.099	1.097	1.088	1.094	1.095
2015	1.068	1.079	1.067	1.073	1.087	1.079	1.087	1.092
2014	1.080	1.092	1.063	1.073	1.099	1.090	1.100	1.107
2013	1.095	1.108	1.064	1.078	1.115	1.104	1.117	1.126
2012	1.116	1.118	1.052	1.071	1.125	1.113	1.131	1.147
2011	1.153	1.149	1.075	1.098	1.157	1.145	1.162	1.179
2010	1.186	1.186	1.135	1.152	1.195	1.182	1.200	1.215
2009	*	1.181	1.126	*	1.184	1.173	1.195	1.214
2008	*	1.207	1.130	*	1.216	1.204	1.218	1.238
2007	*	*	1.192	*	*	1.255	*	*
2006	*	*	1.291	*	*	1.337	*	*
2005	*	*	1.385	*	*	1.405	*	*
2004	*	*	1.515	*	*	1.516	*	*
2003	*	*	1.584	*	*	*	*	*
2002	*	*	1.611	*	*	*	*	*
2001	*	*	1.605	*	*	*	*	*
2000	*	*	1.616	*	*	*	*	*

\*Equipment remains taxable at the level of the final year of life expectancy until is disposal.

Industrial Machinery and Equipment Trend Factors (continued)

	TABLE 17	TABLE 18	TABLE 19	TABLE 20	TABLE 21	TABLE 22	TABLE 23	TABLE 24
YEAR	Laundry/Clean	Logging Eq.	Packing/Meat	Metal Work	Mine/Mill	Paint Mfg.	Petroleum	Printing
2019	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2018	1.033	1.030	1.032	1.034	1.036	1.036	1.035	1.027
2017	1.070	1.062	1.067	1.069	1.068	1.071	1.061	1.061
2016	1.092	1.084	1.090	1.092	1.087	1.091	1.072	1.082
2015	1.082	1.072	1.086	1.078	1.084	1.080	1.061	1.070
2014	1.091	1.080	1.100	1.083	1.096	1.089	1.069	1.074
2013	1.106	1.093	1.117	1.095	1.113	1.103	1.082	1.082
2012	1.114	1.104	1.130	1.095	1.134	1.108	1.089	1.086
2011	1.146	1.137	1.163	1.128	1.184	1.142	1.120	1.115
2010	1.183	1.169	1.198	1.167	1.223	1.179	1.149	1.149
2009	*	*	1.192	1.144	1.222	1.166	1.131	1.138
2008	*	*	1.230	1.187	1.277	1.206	1.178	1.163
2007	*	*	*	1.233	1.331	*	1.236	*
2006	*	*	*	1.302	1.390	*	1.315	*
2005	*	*	*	1.359	1.458	*	1.392	*
2004	*	*	*	1.467	*	*	1.512	*
2003	*	*	*	1.513	*	*	*	*
2002	*	*	*	1.538	*	*	*	*
2001	*	*	*	1.541	*	*	*	*
2000	*	*	*	1.551	*	*	*	*

\*Equipment remains taxable at the level of the final year of life expectancy until is disposal.



Industrial Machinery and Equipment Trend Factors (continued)

	TABLE 25	TABLE 26	TABLE 27	TABLE 28	TABLE 29	TABLE 30	TABLE 31	TABLE 32
YEAR	Paper Mfg.	Refrigeration	Rubber	Steam Power	Textile	Warehousing	Woodworking	Glass Mfg.
2019	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2018	1.034	1.032	1.033	1.038	1.030	1.029	1.038	1.037
2017	1.072	1.069	1.065	1.072	1.060	1.066	1.089	1.072
2016	1.094	1.091	1.086	1.091	1.076	1.091	1.122	1.090
2015	1.083	1.083	1.077	1.075	1.061	1.084	1.121	1.079
2014	1.093	1.093	1.085	1.080	1.068	1.097	1.141	1.086
2013	1.109	1.108	1.097	1.092	1.081	1.112	1.161	1.098
2012	1.119	1.115	1.098	1.092	1.087	1.129	1.181	1.104
2011	1.153	1.149	1.128	1.123	1.115	1.162	1.212	1.137
2010	1.190	1.188	1.160	1.163	1.142	1.196	1.249	1.176
2009	1.177	1.180	1.144	1.152	*	*	1.240	1.164
2008	1.214	1.221	1.185	1.191	*	*	1.269	1.202
2007	1.263	*	1.231	1.248	*	*	*	1.258
2006	*	*	1.298	1.332	*	*	*	1.332
2005	*	*	1.351	1.403	*	*	*	1.405
2004	*	*	*	1.529	*	*	*	*
2003	*	*	*	*	*	*	*	*
2002	*	*	*	*	*	*	*	*
2001	*	*	*	*	*	*	*	*
2000	*	*	*	*	*	*	*	*

\*Equipment remains taxable at the level of the final year of life expectancy until is disposal.

**Industrial Machinery and Equipment Percent Good Table**

ECONOMIC LIFE		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Age	Year																										
1	2019	85	86	88	90	91	92	93	94	94	95	95	95	96	96	97	97	97	97	98	98	98	98	98	98	98	98
2	2018	69	73	76	79	81	84	86	87	88	89	90	91	92	93	93	93	93	94	94	95	95	95	96	96	97	97
3	2017	52	57	62	67	72	76	78	80	82	83	85	86	88	89	90	90	90	91	92	93	93	93	94	94	95	95
4	2016	34	41	47	54	61	67	70	73	75	77	79	80	82	83	85	86	87	88	89	90	90	91	91	92	92	93
5	2015	20	30	37	43	50	58	62	66	69	71	73	74	76	78	80	82	83	84	85	86	87	88	89	90	91	91
6	2014		20	27	33	41	49	54	58	62	65	68	69	71	74	76	78	80	81	82	83	84	85	86	87	88	89
7	2013			20	26	33	39	45	50	54	58	62	64	66	68	71	74	76	77	78	80	81	82	83	84	85	86
8	2012				20	25	30	37	43	47	51	55	57	59	63	67	70	72	73	75	77	78	80	81	82	83	84
9	2011					20	24	30	36	41	45	49	52	56	59	62	65	67	69	71	73	75	77	79	80	81	82
10	2010						20	25	29	34	39	43	46	49	53	57	60	63	65	67	69	71	73	75	77	78	79
11	2009							20	24	29	33	37	40	43	47	51	55	58	61	63	65	68	70	72	74	75	76
12	2008								20	24	28	31	34	38	42	46	50	53	56	58	61	64	66	68	70	72	74
13	2007									20	23	26	29	32	36	41	45	48	51	54	57	60	63	65	67	69	71
14	2006										20	23	26	28	32	36	40	44	47	50	53	56	59	62	64	66	68
15	2005											20	23	25	28	32	35	39	43	45	49	52	55	58	61	63	65
16	2004												20	22	25	28	31	35	39	42	45	48	51	54	57	59	61
17	2003													20	22	25	27	31	35	38	41	44	47	50	53	56	58
18	2002														20	22	24	27	30	33	36	39	42	45	48	51	54
19	2001															20	22	25	28	30	32	34	38	42	45	48	51
20	2000																20	22	24	26	28	30	34	38	41	44	47
21	1999																	20	22	24	26	28	31	34	37	40	43
22	1998																		20	22	24	26	29	32	35	38	40
23	1997																			20	22	23	26	29	32	35	37
24	1996																				20	21	24	27	30	32	34
25	1995																					20	22	25	27	29	31
26	1994																						20	22	24	26	28
27	1993																							20	22	24	25
28	1992																								20	22	23
29	1991																									20	21
30	1990																										20