

Personal Property Depreciation Schedules and Trend Tables (v.2)

Property Assessment Division
Effective January 1, 2026 ([date of adoption])



PROPERTY
ASSESSMENT
DIVISION
MONTANA

Heavy Equipment Trend-Down Chart 14

Industrial Machinery and Equipment Trend Table Lookup 19

Industrial Machinery and Equipment Trend Factors 21

Industrial Machinery and Equipment Percent Good Table 25

DRAFT MAR No. 2026-82.1

PERSONAL PROPERTY DEPRECIATION SCHEDULES

These schedules are effective from January 1, 2026, through December 31, 2026.¹

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
2025	25
2024	15
2023 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	trend factor	% good	trended % good
2025	1.000	70	70
2024	1.025	45	46
2023	1.036	20	21
2022	1.064	10	11
older	1.226	5	6

¹ 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.

year new/ acquired	trend factor	% good	trended % good
2025	1.000	85	85
2024	1.025	69	71
2023	1.036	52	54
2022	1.064	34	36
2021	1.226	23	28
older	1.310	18	24

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.

year new/ acquired	trend factor	% good	trended % good
2025	1.000	92	92
2024	1.024	84	86
2023	1.038	76	79
2022	1.057	67	71
2021	1.241	58	72
2020	1.350	49	66
2019	1.357	39	53
2018	1.406	30	42
2017	1.454	24	35
2016	1.483	21	31
older	1.471	20	29

Wheeled Seismograph Units

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

year new/ acquired	trend factor	% good	wholesale factor	Wholesale trended % good
2026	1.000	100	80	80
2025	1.000	85	80	68
2024	1.034	69	80	57
2023	1.058	52	80	44
2022	1.083	34	80	29
2021	1.293	23	80	24
older	1.408	18	80	20

Seismograph Allied Equipment

year new/ acquired	trend factor	% good	trended % good
2026	1.000	100	100
2025	1.000	85	85
2024	1.034	69	71
2023	1.058	52	55
2022	1.083	34	37
2021	1.293	23	30
older	1.408	18	25

Self-Propelled Wheeled Workover and Service Rigs

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

year new/ acquired	trend factor	% good	wholesale factor	wholesale trended % good
2026	1.000	100	80	80
2025	1.000	92	80	74
2024	1.034	84	80	70
2023	1.058	76	80	64
2022	1.083	67	80	58
2021	1.293	58	80	60
2020	1.408	49	80	55
2019	1.414	39	80	44
2018	1.476	30	80	35
2017	1.517	24	80	29
2016	1.537	21	80	26
older	1.521	20	80	24

Drill Rigs

year new/ acquired	trend factor	% good	trended % good
2026	1.000	100	100
2025	1.000	92	92
2024	1.034	84	87
2023	1.058	76	80
2022	1.083	67	73
2021	1.293	58	75
2020	1.408	49	69
2019	1.414	39	55
2018	1.476	30	44
2017	1.517	24	36
2016	1.537	21	32
older	1.521	20	30

Oil and Gas Field Machinery and Equipment

year new/ acquired	trend factor	% good	trended % good
2026	1.000	100	100
2025	1.000	95	95
2024	1.034	90	93
2023	1.058	85	90
2022	1.083	79	86
2021	1.293	73	94
2020	1.408	68	96
2019	1.414	62	88
2018	1.476	55	81
2017	1.517	49	74
2016	1.537	43	66
2015	1.521	37	56
2014	1.533	31	48
2013	1.551	26	40
2012	1.554	23	36
2011	1.596	21	34
older	1.639	20	33

Farm Machinery & Equipment and Leased & Rental Tanks

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

year new/ acquired	trend factor	% good	wholesale factor	Wholesale trended % good
2026	1.000	100	50	50
2025	1.000	97	50	49
2024	1.024	93	50	48
2023	1.038	90	50	47
2022	1.057	86	50	45
2021	1.241	82	50	51
2020	1.350	78	50	53
2019	1.357	74	50	50
2018	1.406	70	50	49
2017	1.454	65	50	47
2016	1.483	60	50	44
2015	1.471	55	50	40
2014	1.485	50	50	37
2013	1.504	45	50	34
2012	1.516	40	50	30
2011	1.559	35	50	27
2010	1.608	31	50	25
2009	1.596	27	50	22
2008	1.642	24	50	20
2007	1.707	22	50	19
2006	1.800	21	50	19
older	1.883	20	50	19

Farm Machinery and Equipment Trend-Up Chart

Year	Trend Factor
2025	2344.0
2024	2289.6
2023	2257.4
2022	2216.7
2021	1888.1
2020	1736.4
2019	1727.8
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

Year	Trend Factor
1994	985.0
1993	958.0
1992	939.8
1991	928.5
1990	910.2
1989	886.5
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

Farm Machinery and Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost												
	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
2026	1.00												
2025		1.00											
2024		0.98	1.00										
2023		0.96	0.99	1.00									
2022		0.95	0.97	0.98	1.00								
2021		0.81	0.83	0.84	0.86	1.00							
2020		0.74	0.76	0.77	0.79	0.95	1.00						
2019		0.74	0.76	0.77	0.79	0.95	0.96	1.00					
2018		0.71	0.73	0.74	0.76	0.91	0.93	0.97	1.00				
2017		0.69	0.71	0.72	0.74	0.88	0.91	0.93	0.97	1.00			
2016		0.67	0.69	0.70	0.72	0.87	0.92	0.92	0.96	0.98	1.00		
2015		0.68	0.70	0.71	0.73	0.87	0.91	0.92	0.96	0.99	1.01	1.00	
2014		0.67	0.69	0.70	0.72	0.86	0.90	0.91	0.95	0.98	1.00	0.99	1.00
2013		0.66	0.68	0.69	0.71	0.85	0.89	0.90	0.94	0.97	0.99	0.98	0.99
2012		0.66	0.68	0.69	0.70	0.85	0.87	0.90	0.93	0.96	0.98	0.97	0.98
2011		0.64	0.66	0.67	0.69	0.82	0.84	0.87	0.91	0.94	0.95	0.94	0.96
2010		0.62	0.64	0.65	0.66	0.80	0.85	0.84	0.88	0.91	0.92	0.91	0.93
2009		0.63	0.64	0.65	0.67	0.80	0.82	0.85	0.89	0.91	0.93	0.92	0.93
2008		0.61	0.63	0.63	0.65	0.78	0.79	0.83	0.86	0.89	0.90	0.89	0.91
2007		0.59	0.60	0.61	0.63	0.75	0.75	0.80	0.83	0.85	0.87	0.86	0.87
2006		0.56	0.57	0.58	0.59	0.71	0.72	0.75	0.79	0.81	0.83	0.82	0.83
2005		0.53	0.55	0.55	0.57	0.68	0.67	0.72	0.75	0.77	0.79	0.78	0.79
2004		0.49	0.51	0.51	0.53	0.63	0.65	0.67	0.70	0.72	0.73	0.73	0.74
2003		0.48	0.49	0.50	0.51	0.61	0.63	0.65	0.68	0.70	0.71	0.70	0.71
2002		0.47	0.48	0.49	0.50	0.60	0.63	0.64	0.66	0.68	0.70	0.69	0.70
2001		0.47	0.48	0.48	0.50	0.60	0.63	0.63	0.66	0.68	0.69	0.69	0.69
2000		0.46	0.48	0.48	0.49	0.59	0.61	0.63	0.66	0.67	0.69	0.68	0.69
1999		0.45	0.47	0.47	0.49	0.58	0.61	0.62	0.64	0.66	0.67	0.67	0.68
1998		0.45	0.47	0.47	0.48	0.58	0.61	0.61	0.64	0.66	0.67	0.67	0.67
1997		0.45	0.46	0.47	0.48	0.58	0.60	0.61	0.64	0.66	0.67	0.66	0.67
1996		0.44	0.45	0.46	0.47	0.57	0.59	0.60	0.63	0.64	0.66	0.65	0.66
1995		0.44	0.45	0.45	0.47	0.56	0.57	0.59	0.62	0.64	0.65	0.64	0.65
1994		0.42	0.43	0.44	0.45	0.54	0.55	0.57	0.60	0.61	0.62	0.62	0.63
1993		0.41	0.42	0.42	0.44	0.52	0.54	0.55	0.58	0.60	0.61	0.60	0.61
1992		0.40	0.41	0.42	0.43	0.51	0.54	0.54	0.57	0.58	0.60	0.59	0.60
1991		0.40	0.41	0.41	0.42	0.51	0.52	0.54	0.56	0.58	0.59	0.58	0.59
1990		0.39	0.40	0.40	0.42	0.50	0.51	0.53	0.55	0.57	0.58	0.57	0.58
1989		0.38	0.39	0.39	0.40	0.49	0.49	0.51	0.54	0.55	0.56	0.56	0.56
1988		0.36	0.37	0.37	0.38	0.46	0.47	0.49	0.51	0.52	0.53	0.53	0.53
1987		0.34	0.35	0.36	0.37	0.44	0.46	0.47	0.49	0.50	0.51	0.51	0.51
1986		0.34	0.35	0.35	0.36	0.44	0.45	0.46	0.48	0.50	0.50	0.50	0.51
1985		0.34	0.35	0.35	0.36	0.43	0.45	0.46	0.48	0.49	0.50	0.49	0.50
1984		0.33	0.34	0.34	0.35	0.42	0.44	0.45	0.47	0.48	0.49	0.49	0.49
1983		0.32	0.33	0.34	0.34	0.41	0.43	0.44	0.46	0.47	0.48	0.47	0.48
1982		0.32	0.33	0.33	0.34	0.41	0.41	0.43	0.45	0.46	0.47	0.47	0.47
1981		0.30	0.31	0.31	0.32	0.39	0.37	0.41	0.43	0.44	0.45	0.44	0.45
1980		0.27	0.28	0.29	0.29	0.35	0.34	0.37	0.39	0.40	0.41	0.40	0.41
1979		0.25	0.26	0.26	0.27	0.32	0.31	0.34	0.35	0.36	0.37	0.37	0.37
1978		0.23	0.23	0.24	0.24	0.29	0.29	0.31	0.32	0.33	0.34	0.34	0.34
1977		0.21	0.22	0.22	0.23	0.27	0.27	0.29	0.30	0.31	0.32	0.31	0.32
1976		0.20	0.21	0.21	0.22	0.26	0.26	0.27	0.29	0.29	0.30	0.30	0.30
1975		0.19	0.19	0.20	0.20	0.24	0.23	0.26	0.27	0.28	0.28	0.28	0.28
1974		0.17	0.17	0.18	0.18	0.22	0.20	0.23	0.24	0.25	0.25	0.25	0.25
1973		0.15	0.15	0.15	0.16	0.19	0.19	0.20	0.21	0.21	0.22	0.22	0.22
1972		0.14	0.15	0.15	0.15	0.18	0.19	0.19	0.20	0.21	0.21	0.21	0.21
1971		0.14	0.14	0.14	0.15	0.18	0.17	0.19	0.19	0.20	0.20	0.20	0.20

Farm Machinery and Equipment Trend-Down Chart (continued)

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

Farm Machinery and Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost												
	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988
2000	1.00												
1999	0.99	1.00											
1998	0.98	1.00	1.00										
1997	0.97	0.99	0.99	1.00									
1996	0.96	0.97	0.98	0.99	1.00								
1995	0.94	0.96	0.96	0.97	0.99	1.00							
1994	0.91	0.93	0.93	0.94	0.95	0.97	1.00						
1993	0.89	0.90	0.90	0.91	0.93	0.94	0.98	1.00					
1992	0.87	0.88	0.89	0.89	0.91	0.92	0.96	0.98	1.00				
1991	0.86	0.87	0.87	0.88	0.90	0.91	0.95	0.97	0.99	1.00			
1990	0.84	0.86	0.86	0.87	0.88	0.90	0.93	0.95	0.97	0.98	1.00		
1989	0.82	0.83	0.84	0.84	0.86	0.87	0.90	0.93	0.96	0.96	0.97	1.00	
1988	0.78	0.79	0.79	0.80	0.81	0.83	0.86	0.88	0.90	0.91	0.92	0.95	1.00
1987	0.75	0.76	0.76	0.77	0.78	0.79	0.82	0.84	0.86	0.87	0.89	0.91	0.96
1986	0.74	0.75	0.75	0.76	0.77	0.78	0.81	0.83	0.85	0.86	0.87	0.90	0.95
1985	0.73	0.74	0.74	0.75	0.76	0.77	0.80	0.82	0.84	0.85	0.87	0.89	0.94
1984	0.72	0.73	0.73	0.74	0.75	0.76	0.79	0.81	0.83	0.84	0.85	0.88	0.92
1983	0.70	0.71	0.71	0.72	0.73	0.74	0.77	0.79	0.81	0.82	0.83	0.85	0.90
1982	0.69	0.70	0.70	0.71	0.72	0.73	0.76	0.77	0.79	0.80	0.82	0.84	0.88
1981	0.66	0.67	0.67	0.68	0.69	0.70	0.72	0.74	0.76	0.77	0.78	0.80	0.84
1980	0.59	0.60	0.61	0.61	0.62	0.63	0.66	0.67	0.69	0.69	0.71	0.73	0.76
1979	0.54	0.55	0.55	0.56	0.57	0.57	0.60	0.61	0.62	0.63	0.64	0.66	0.69
1978	0.49	0.50	0.50	0.51	0.52	0.53	0.55	0.56	0.57	0.58	0.59	0.60	0.64
1977	0.46	0.47	0.47	0.47	0.48	0.49	0.51	0.52	0.53	0.54	0.55	0.56	0.59
1976	0.44	0.44	0.44	0.45	0.46	0.46	0.48	0.49	0.50	0.51	0.52	0.53	0.56
1975	0.41	0.42	0.42	0.42	0.43	0.44	0.45	0.46	0.47	0.48	0.49	0.50	0.53
1974	0.37	0.37	0.38	0.38	0.39	0.39	0.41	0.42	0.43	0.43	0.44	0.45	0.47
1973	0.32	0.32	0.32	0.33	0.33	0.34	0.35	0.36	0.37	0.37	0.38	0.39	0.41
1972	0.31	0.31	0.31	0.32	0.32	0.33	0.34	0.35	0.35	0.36	0.36	0.37	0.39
1971	0.30	0.30	0.30	0.31	0.31	0.32	0.33	0.34	0.34	0.35	0.35	0.36	0.38

Farm Machinery and Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost												
	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975
1987	1.00												
1986	0.99	1.00											
1985	0.98	0.99	1.00										
1984	0.96	0.98	0.99	1.00									
1983	0.94	0.95	0.96	0.97	1.00								
1982	0.92	0.93	0.94	0.96	0.98	1.00							
1981	0.88	0.89	0.90	0.91	0.94	0.96	1.00						
1980	0.80	0.81	0.82	0.83	0.85	0.87	0.91	1.00					
1979	0.72	0.73	0.74	0.75	0.77	0.79	0.82	0.91	1.00				
1978	0.66	0.67	0.68	0.69	0.71	0.72	0.75	0.83	0.92	1.00			
1977	0.62	0.62	0.63	0.64	0.66	0.67	0.70	0.77	0.85	0.93	1.00		
1976	0.59	0.59	0.60	0.61	0.62	0.64	0.67	0.73	0.81	0.88	0.95	1.00	
1975	0.55	0.56	0.56	0.57	0.59	0.60	0.63	0.69	0.76	0.83	0.89	0.94	1.00
1974	0.49	0.50	0.51	0.51	0.53	0.54	0.56	0.62	0.68	0.75	0.80	0.84	0.90
1973	0.43	0.43	0.44	0.44	0.45	0.46	0.49	0.54	0.59	0.64	0.69	0.73	0.77
1972	0.41	0.42	0.42	0.43	0.44	0.45	0.47	0.52	0.57	0.62	0.67	0.70	0.75
1971	0.40	0.40	0.41	0.41	0.42	0.43	0.45	0.50	0.55	0.60	0.65	0.68	0.72

Farm Machinery and Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost			
	1974	1973	1972	1971
1974	1.00			
1973	0.86	1.00		
1972	0.83	0.97	1.00	
1971	0.81	0.93	0.97	1.00

DRAFT MAR No. 2026-82.1

Heavy Equipment

A 50 percent wholesale factor is used for heavy equipment.

year new/ acquired	trend factor	% good	wholesale factor	Wholesale trended % good
2026	1.000	100	50	50
2025	1.000	97	50	49
2024	1.022	93	50	48
2023	1.045	90	50	47
2022	1.091	86	50	47
2021	1.240	82	50	51
2020	1.327	78	50	52
2019	1.340	74	50	50
2018	1.387	70	50	49
2017	1.419	65	50	46
2016	1.441	60	50	43
2015	1.439	55	50	40
2014	1.457	50	50	36
2013	1.477	45	50	33
2012	1.505	40	50	30
2011	1.555	35	50	27
2010	1.599	31	50	25
2009	1.593	27	50	22
2008	1.640	24	50	20
2007	1.692	22	50	19
2006	1.752	21	50	18
older	1.831	20	50	18

DRAFT MAR NO. 2026-02-1

Heavy Equipment Trend-Up Chart

Year	Trend Factor
2025	2640.1
2024	2583.3
2023	2526.2
2022	2419
2021	2129.7
2020	1990.2
2019	1969.6
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

Year	Trend Factor
1994	1153.4
1993	1125.2
1992	1095.3
1991	1075.3
1990	1050.1
1989	1017.3
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

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost												
	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
2026	1.00												
2025		1.00											
2024		0.98	1.00										
2023		0.96	0.98	1.00									
2022		0.92	0.94	0.96	1.00								
2021		0.81	0.83	0.85	0.89	1.00							
2020		0.75	0.77	0.79	0.83	0.96	1.00						
2019		0.75	0.76	0.78	0.82	0.95	0.99	1.00					
2018		0.72	0.74	0.76	0.80	0.92	0.96	0.97	1.00				
2017		0.70	0.72	0.74	0.78	0.90	0.94	0.95	0.98	1.00			
2016		0.69	0.71	0.73	0.77	0.88	0.92	0.93	0.97	0.99	1.00		
2015		0.69	0.71	0.73	0.77	0.88	0.92	0.93	0.97	0.99	1.00	1.00	
2014		0.69	0.70	0.72	0.76	0.87	0.91	0.92	0.96	0.98	0.99	0.99	1.00
2013		0.68	0.69	0.71	0.75	0.86	0.90	0.91	0.94	0.96	0.98	0.97	0.99
2012		0.66	0.68	0.70	0.73	0.84	0.88	0.89	0.93	0.95	0.96	0.96	0.97
2011		0.64	0.66	0.67	0.71	0.82	0.85	0.86	0.90	0.92	0.93	0.93	0.94
2010		0.63	0.64	0.66	0.69	0.79	0.83	0.84	0.87	0.89	0.90	0.90	0.91
2009		0.63	0.64	0.66	0.69	0.80	0.83	0.84	0.88	0.89	0.91	0.90	0.92
2008		0.61	0.62	0.64	0.67	0.77	0.81	0.82	0.85	0.87	0.88	0.88	0.89
2007		0.59	0.61	0.62	0.65	0.75	0.79	0.79	0.82	0.84	0.85	0.85	0.86
2006		0.57	0.58	0.60	0.63	0.72	0.76	0.77	0.80	0.81	0.82	0.82	0.83
2005		0.55	0.56	0.57	0.60	0.69	0.73	0.73	0.76	0.78	0.79	0.79	0.80
2004		0.51	0.52	0.54	0.56	0.65	0.68	0.69	0.71	0.73	0.74	0.74	0.75
2003		0.50	0.51	0.52	0.55	0.63	0.66	0.67	0.69	0.71	0.72	0.71	0.73
2002		0.49	0.50	0.51	0.54	0.62	0.65	0.66	0.68	0.70	0.71	0.70	0.71
2001		0.49	0.50	0.51	0.54	0.62	0.64	0.65	0.68	0.69	0.70	0.70	0.71
2000		0.48	0.49	0.51	0.53	0.61	0.64	0.65	0.67	0.69	0.70	0.69	0.70
1999		0.47	0.49	0.50	0.52	0.60	0.63	0.64	0.66	0.67	0.68	0.68	0.69
1998		0.47	0.48	0.49	0.52	0.60	0.63	0.63	0.66	0.67	0.68	0.68	0.69
1997		0.47	0.48	0.49	0.51	0.59	0.62	0.62	0.65	0.66	0.67	0.67	0.68
1996		0.46	0.47	0.48	0.50	0.58	0.61	0.61	0.64	0.65	0.66	0.66	0.67
1995		0.45	0.46	0.47	0.50	0.57	0.60	0.60	0.63	0.64	0.65	0.65	0.66
1994		0.44	0.45	0.46	0.48	0.55	0.58	0.59	0.61	0.62	0.63	0.63	0.64
1993		0.43	0.44	0.45	0.47	0.54	0.57	0.57	0.59	0.61	0.62	0.61	0.62
1992		0.41	0.43	0.44	0.46	0.53	0.55	0.56	0.58	0.59	0.60	0.60	0.61
1991		0.41	0.42	0.43	0.45	0.52	0.54	0.55	0.57	0.58	0.59	0.59	0.59
1990		0.40	0.41	0.42	0.44	0.51	0.53	0.53	0.55	0.57	0.57	0.57	0.58
1989		0.39	0.39	0.40	0.43	0.49	0.51	0.52	0.54	0.55	0.56	0.55	0.56
1988		0.37	0.38	0.39	0.41	0.47	0.49	0.49	0.51	0.52	0.53	0.53	0.54
1987		0.36	0.36	0.37	0.39	0.45	0.47	0.48	0.50	0.51	0.51	0.51	0.52
1986		0.35	0.36	0.37	0.39	0.45	0.47	0.47	0.49	0.50	0.51	0.51	0.51
1985		0.35	0.36	0.37	0.38	0.44	0.46	0.47	0.49	0.50	0.50	0.50	0.51
1984		0.34	0.35	0.36	0.38	0.44	0.46	0.46	0.48	0.49	0.50	0.50	0.50
1983		0.34	0.35	0.35	0.37	0.43	0.45	0.45	0.47	0.48	0.49	0.49	0.49
1982		0.33	0.34	0.35	0.36	0.42	0.44	0.44	0.46	0.47	0.48	0.48	0.48
1981		0.31	0.32	0.33	0.34	0.40	0.41	0.42	0.44	0.44	0.45	0.45	0.46
1980		0.28	0.29	0.29	0.31	0.36	0.37	0.38	0.39	0.40	0.40	0.40	0.41
1979		0.25	0.26	0.27	0.28	0.32	0.34	0.34	0.35	0.36	0.37	0.36	0.37
1978		0.23	0.24	0.24	0.26	0.29	0.31	0.31	0.32	0.33	0.33	0.33	0.34
1977		0.21	0.22	0.23	0.24	0.27	0.29	0.29	0.30	0.31	0.31	0.31	0.31
1976		0.20	0.21	0.21	0.22	0.26	0.27	0.27	0.28	0.29	0.29	0.29	0.30
1975		0.19	0.20	0.20	0.21	0.24	0.25	0.26	0.27	0.27	0.28	0.27	0.28
1974		0.16	0.17	0.17	0.18	0.21	0.22	0.22	0.23	0.23	0.24	0.24	0.24
1973		0.14	0.15	0.15	0.16	0.18	0.19	0.19	0.20	0.20	0.21	0.20	0.21
1972		0.14	0.14	0.14	0.15	0.17	0.18	0.18	0.19	0.20	0.20	0.20	0.20
1971		0.13	0.14	0.14	0.15	0.17	0.18	0.18	0.19	0.19	0.19	0.19	0.19

Heavy Equipment Trend-Down Chart (continued)

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

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Heavy Equipment Trend-Down Chart (continued)

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

Heavy Equipment Trend-Down Chart (continued)

Year of Unknown Cost	Year of Known Cost												
	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975
1987	1.00												
1986	0.99	1.00											
1985	0.98	0.99	1.00										
1984	0.97	0.98	0.99	1.00									
1983	0.95	0.96	0.97	0.98	1.00								
1982	0.93	0.94	0.95	0.96	0.98	1.00							
1981	0.88	0.89	0.90	0.91	0.92	0.95	1.00						
1980	0.79	0.80	0.80	0.81	0.83	0.85	0.90	1.00					
1979	0.71	0.72	0.73	0.74	0.75	0.77	0.81	0.91	1.00				
1978	0.65	0.66	0.66	0.67	0.68	0.70	0.74	0.83	0.91	1.00			
1977	0.60	0.61	0.62	0.62	0.64	0.65	0.69	0.77	0.85	0.93	1.00		
1976	0.57	0.58	0.58	0.59	0.60	0.62	0.65	0.73	0.80	0.88	0.95	1.00	
1975	0.54	0.54	0.55	0.56	0.57	0.58	0.61	0.68	0.75	0.83	0.89	0.94	1.00
1974	0.46	0.47	0.47	0.48	0.49	0.50	0.53	0.59	0.65	0.71	0.77	0.81	0.86
1973	0.40	0.41	0.41	0.41	0.42	0.43	0.46	0.51	0.56	0.61	0.66	0.70	0.74
1972	0.39	0.39	0.39	0.40	0.41	0.42	0.44	0.49	0.54	0.59	0.64	0.68	0.72
1971	0.37	0.38	0.38	0.39	0.39	0.40	0.43	0.47	0.52	0.57	0.62	0.65	0.70

Heavy Equipment Trend-Down Chart (continued)				
Year of Known Cost				
Year of Unknown Cost	1974	1973	1972	1971
1974	1.00			
1973	0.86	1.00		
1972	0.83	0.97	1.00	
1971	0.81	0.93	0.97	1.00

DRAFT MAR No. 2026-82.1

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 products².

Industry Description	Industry Table	Trend Table	Expected Life
Aircraft/Airframe Mfg.	1	(1)	10
Alcohol Plant	2	(4)	16
Baking	3	(2)	12
Bentonite	4	(21)	10
Bottling	5	(3)	12
Brewing & Distilling	6	(4)	12
Candy & Confectionary	7	(5)	12
Cardboard Container	8	(25)	13
Cement Manufacturing	9	(6)	20
Cereal Products	10	(14)	17
Chemical Manufacturing	11	(7)	10
Clay Products	12	(8)	15
Coal Crushing & Handling	13	(21)	10
Coal Fired Power Generation	14	(28)	19
Concrete Products	15	(6)	15
Concrete Ready Mix	16	(6)	15
Contractor Equipment	17	(9)	6
Creamery & Dairy	18	(10)	12
Egg Packing	19	(16)	12
Electric Power Equipment	20	(11)	19
Electrical Equipment Mfg.	21	(12)	10
Electronic Component Mfg.	22	(12)	6
Feed Milling	23	(14)	17
Fertilizer Distribution	24	(30)	10
Fertilizer Manufacturing	25	(7)	10
Fish Cannery	26	(13)	12
Flour, Cereal & Feed	27	(14)	17
Flour Milling	28	(14)	17
Foundry	29	(20)	14
Fruit Cannery	30	(15)	12
Fruit Packing	31	(16)	12
Furniture Manufacturing	32	(31)	10
Gasohol Plant	33	(4)	16
Grain Handling Facilities	34	(14)	17
Graphite Products	35	(21)	10
Gypsum	36	(21)	15
Heap Leach Mechanical	37	(21)	10
Heap Leach Pads	38	(21)	5
Honey Processing	39	(15)	12
Hydroelectric Generation	40	(11)	19
Industrial Shop Equipment	41	(9)	10
Laundry & Dry-cleaning	42	(17)	10
Leather Fabrication	43	(29)	11
Lime/Calcium Beneficiation	44	(21)	10
Logging Equipment	45	(18)	6

² ARM 42.22.1301

Industry Description	Industry Table	Trend Table	Expected Life
Meat Packing	46	(19)	12
Metal Fabrication	47	(20)	12
Metal Machining & Milling	48	(20)	15
Metal Working	49	(20)	12
Mining & Milling	50	(21)	10
Natural Gas Processing	51	(23)	14
Nonferrous Smelting	52	(21)	14
Oil Refining	53	(23)	16
Open Pit Mining/Quarrying	54	(21)	10
Ore Milling/Concentrating	55	(21)	10
Oxygen Generation	56	(7)	10
Paint Manufacturing	57	(22)	10
Peat Moss/Compost Plant	58	(30)	10
Petroleum	59	(23)	16
Phosphate Beneficiation	60	(21)	10
Plastic Products Mfg.	61	(32)	11
Pole Treating Equipment	62	(18)	10
Polystyrene	63	(32)	11
Printing	64	(24)	11
Pulp & Paper Mfg.	65	(25)	13
Refrigeration	66	(26)	10
Rifle Manufacturing	67	(20)	12
Rubber & Vulcanizing	68	(27)	14
Sawmill Equipment	69	(18)	10
Seed Treating & Cleaning	70	(14)	17
Stationary Asphalt Plant	71	(6)	15
Steam Power Generation	72	(28)	19
Stone Products	73	(21)	15
Sugar Refinery	74	(23)	18
Sulphur Manufacturing	75	(23)	10
Talc Beneficiation	76	(21)	10
Textile Fabrication	77	(29)	10
Underground Mining	78	(21)	10
Vegetable Oil Extraction	79	(14)	18
Vermiculite Processing	80	(21)	10
Warehousing	81	(30)	10
Wood Pellet Plant	82	(14)	10
Woodworking	83	(31)	10
Glass Manufacturing	84	(32)	14
Wood Products	85	(31)	10
Silicon Processing	86	(23)	16
Renewable Energy Generation	87	(11)	19

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.
2025	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2024	1.021	1.022	1.029	1.034	1.023	1.023	1.034	1.021
2023	1.033	1.040	1.044	1.057	1.043	1.049	1.058	1.040
2022	1.035	1.062	1.060	1.092	1.069	1.078	1.083	1.070
2021	1.233	1.250	1.258	1.286	1.254	1.284	1.293	1.260
2020	1.352	1.353	1.379	1.393	1.351	1.393	1.408	1.353
2019	1.349	1.361	1.383	1.405	1.361	1.403	1.414	1.365
2018	1.395	1.409	1.437	1.464	1.410	1.467	1.476	1.425
2017	1.445	1.461	1.486	1.507	1.461	1.510	1.517	1.469
2016	1.476	1.494	1.513	1.527	1.493	1.535	1.537	1.498
2015	1.454	1.482	1.495	1.517	1.482	1.526	1.521	1.491
2014	1.459	1.498	1.507	1.534	1.499	1.537	1.533	1.505
2013	1.473	1.519	1.526	1.555	1.521	1.556	1.551	1.525
2012	1.475	1.533	1.533	1.568	1.536	1.572	1.554	1.543
2011	1.518	1.576	1.575	1.609	1.579	1.626	1.596	1.593
2010	1.574	1.627	1.627	1.654	1.630	1.672	1.639	1.641
2009	1.549	1.614	1.611	1.644	1.620	1.649	1.616	1.629
2008	1.593	1.654	1.653	1.690	1.659	1.724	1.673	1.703
2007	1.658	1.721	1.725	1.766	1.726	1.801	1.749	1.777
2006	1.750	1.843	1.829	1.871	1.853	1.896	1.852	1.872

*Equipment remains taxable at the level of the final year of life expectancy until its 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
2025	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2024	1.022	1.029	1.026	1.022	1.020	1.027	1.021	1.021
2023	1.045	1.052	1.034	1.029	1.035	1.047	1.035	1.032
2022	1.091	1.085	1.034	1.023	1.050	1.071	1.053	1.052
2021	1.240	1.263	1.258	1.235	1.238	1.258	1.228	1.213
2020	1.327	1.360	1.399	1.367	1.342	1.361	1.335	1.327
2019	1.340	1.373	1.392	1.359	1.349	1.368	1.344	1.336
2018	1.387	1.424	1.435	1.402	1.397	1.416	1.388	1.378
2017	1.419	1.472	1.496	1.460	1.450	1.465	1.441	1.432
2016	1.441	1.499	1.531	1.495	1.484	1.493	1.474	1.465
2015	1.439	1.488	1.487	1.460	1.471	1.481	1.464	1.461
2014	1.457	1.506	1.481	1.459	1.487	1.495	1.482	1.481
2013	1.477	1.527	1.483	1.466	1.509	1.515	1.505	1.507
2012	1.505	1.542	1.466	1.456	1.522	1.527	1.524	1.536
2011	1.555	1.584	1.498	1.494	1.566	1.571	1.566	1.579
2010	1.599	1.635	1.581	1.566	1.617	1.623	1.616	1.626
2009	1.593	1.628	1.568	1.545	1.603	1.609	1.610	1.625
2008	1.640	1.665	1.575	1.571	1.645	1.652	1.641	1.657
2007	1.692	1.735	1.661	1.647	1.711	1.722	1.704	1.714
2006	1.752	1.857	1.798	1.763	1.833	1.835	1.814	1.795

*Equipment remains taxable at the level of the final year of life expectancy until its 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
2025	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2024	1.023	1.017	1.023	1.020	1.022	1.027	1.030	1.019
2023	1.034	1.027	1.042	1.037	1.065	1.045	1.057	1.027
2022	1.046	1.037	1.073	1.040	1.107	1.063	1.088	1.022
2021	1.236	1.209	1.250	1.240	1.285	1.262	1.284	1.192
2020	1.345	1.318	1.339	1.343	1.392	1.376	1.385	1.292
2019	1.349	1.318	1.350	1.339	1.415	1.382	1.388	1.291
2018	1.398	1.361	1.398	1.388	1.479	1.437	1.445	1.326
2017	1.448	1.404	1.446	1.436	1.525	1.485	1.481	1.371
2016	1.478	1.432	1.477	1.467	1.551	1.514	1.496	1.398
2015	1.464	1.417	1.472	1.447	1.548	1.499	1.481	1.382
2014	1.476	1.427	1.491	1.454	1.565	1.511	1.492	1.387
2013	1.496	1.444	1.515	1.471	1.588	1.530	1.510	1.398
2012	1.507	1.459	1.532	1.470	1.619	1.538	1.519	1.404
2011	1.551	1.502	1.577	1.515	1.690	1.584	1.564	1.441
2010	1.601	1.545	1.624	1.567	1.745	1.636	1.604	1.485
2009	1.587	1.524	1.616	1.537	1.744	1.618	1.579	1.471
2008	1.640	1.575	1.667	1.594	1.823	1.674	1.644	1.503
2007	1.708	1.630	1.733	1.656	1.900	1.748	1.725	1.556
2006	1.801	1.699	1.846	1.748	1.984	1.849	1.835	1.642

*Equipment remains taxable at the level of the final year of life expectancy until its 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.
2025	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2024	1.026	1.026	1.025	1.029	1.019	1.023	1.021	1.029
2023	1.039	1.043	1.044	1.047	1.027	1.031	1.032	1.048
2022	1.048	1.066	1.064	1.066	1.024	1.040	1.037	1.072
2021	1.237	1.252	1.271	1.283	1.207	1.211	1.204	1.277
2020	1.366	1.356	1.377	1.401	1.313	1.327	1.340	1.395
2019	1.369	1.363	1.386	1.403	1.310	1.326	1.336	1.402
2018	1.419	1.412	1.437	1.463	1.352	1.365	1.387	1.460
2017	1.471	1.463	1.481	1.511	1.392	1.415	1.456	1.510
2016	1.501	1.493	1.511	1.538	1.412	1.448	1.500	1.536
2015	1.487	1.482	1.499	1.516	1.393	1.439	1.498	1.520
2014	1.501	1.496	1.510	1.523	1.402	1.456	1.525	1.530
2013	1.522	1.516	1.527	1.539	1.419	1.476	1.552	1.547
2012	1.536	1.526	1.528	1.539	1.427	1.499	1.579	1.555
2011	1.582	1.572	1.569	1.582	1.463	1.543	1.621	1.602
2010	1.633	1.626	1.614	1.639	1.499	1.588	1.670	1.657
2009	1.616	1.615	1.591	1.623	1.479	1.578	1.657	1.639
2008	1.667	1.670	1.648	1.679	1.524	1.627	1.696	1.693
2007	1.734	1.742	1.713	1.759	1.577	1.684	1.751	1.771
2006	1.822	1.844	1.805	1.878	1.645	1.747	1.822	1.877

*Equipment remains taxable at the level of the final year of life expectancy until its 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	2025	85	87	89	90	91	92	93	94	94	95	95	96	96	96	97	97	97	97	98	98	98	98	98	98	98	98	
2	2024	69	73	76	79	82	84	86	87	88	89	90	91	91	92	93	93	93	94	94	95	95	95	96	96	97	97	
3	2023	52	57	62	67	72	76	78	80	82	84	85	86	87	88	89	90	90	91	92	93	93	93	94	94	95	95	
4	2022	34	41	48	54	61	67	70	73	75	77	79	81	82	83	85	86	87	88	89	90	90	91	91	92	92	93	
5	2021	23	30	37	43	51	58	62	66	69	71	73	75	77	79	81	82	83	84	85	86	87	88	89	90	91	91	
6	2020	18	23	28	33	41	49	54	58	62	65	68	71	73	75	77	78	80	81	82	83	84	85	86	87	88	89	
7	2019	<u>15</u>	19	23	26	33	39	45	50	54	58	62	65	68	70	72	74	76	77	78	80	81	82	83	84	85	86	
8	2018		<u>15</u>	20	22	26	30	37	43	47	51	55	58	62	65	68	70	72	73	75	77	78	80	81	82	83	84	
9	2017			<u>15</u>	20	22	24	30	36	41	45	49	53	57	60	63	65	67	69	71	73	75	77	79	80	81	82	
10	2016				<u>15</u>	20	21	25	29	34	39	43	47	51	54	57	60	63	65	67	69	71	73	75	77	78	79	
11	2015					<u>15</u>	20	22	24	29	33	37	42	46	49	52	55	58	61	63	65	68	70	72	74	75	76	
12	2014						<u>15</u>	20	22	25	28	31	36	40	44	47	50	53	56	58	61	64	66	68	70	72	74	
13	2013							<u>15</u>	20	22	24	26	31	35	39	42	45	48	51	54	57	60	63	65	67	69	71	
14	2012								<u>15</u>	20	22	23	27	31	34	37	40	44	47	50	53	56	59	62	64	66	68	
15	2011									<u>15</u>	20	21	24	28	31	33	35	39	43	45	49	52	55	58	61	63	65	
16	2010										<u>15</u>	20	22	25	27	29	31	35	39	42	45	48	51	54	57	59	61	
17	2009											<u>15</u>	20	21	23	25	27	31	35	38	41	44	47	50	53	56	58	
18	2008												<u>15</u>	20	22	23	24	27	30	33	36	39	42	45	48	51	54	
19	2007													<u>15</u>	20	21	22	25	28	30	32	34	38	42	45	48	51	
20	2006														<u>15</u>	20	21	22	24	26	28	30	34	38	41	44	47	
21	2005															<u>15</u>	20	21	22	24	26	28	31	34	37	40	43	
22	2004																<u>15</u>	20	21	22	24	26	29	32	35	38	40	
23	2003																	<u>15</u>	20	21	22	23	26	29	32	35	37	
24	2002																		<u>15</u>	20	21	23	24	27	30	32	34	
25	2001																			<u>15</u>	20	21	22	25	27	29	31	
26	2000																				<u>15</u>	20	21	22	24	26	28	
27	1999																					<u>15</u>	20	21	22	24	25	
28	1998																						<u>15</u>	20	21	22	23	
29	1997																							<u>15</u>	20	21	21	
30	1996																								<u>15</u>	20	21	
31	1995																									<u>15</u>	20	
32	1994																										<u>15</u>	