

COMBINED TRENDED INVESTMENT TABLES FOR PERSONAL AND INDUSTRIAL PROPERTY

Percent Good Indicators -- For January 1, 2014 Valuations

For **Trend I** assets, use a minimum/floor valuation factor of 15% Good unless market conditions, appraisal judgment, or other considerations indicate that additional depreciation for obsolescence applies.

For **Trend II** assets, use 2% as minimum value for Personal Computers & Attached Peripherals, 5% or 15% for Microchip Manufacturing Machinery & Equipment - Computer Network Equipment that are in use, and 15% for all other assets unless otherwise indicated.

For Building and Land Improvement Trend use a minimum/floor valuation factor of 15% Good unless market conditions, appraisal judgment, or other considerations indicate that additional depreciation for obsolescence applies.