

**Depreciation
Trending Factors
2009-2010**

Table 1 Trends		Table 3 Trends				
1487.2	0	1.00000000	2009	1170.4	0	1.00000000
1427.3	1	1.04196735	2008	1132.4	1	1.03355705
1373.3	2	1.08293891	2007	1096.7	2	1.06720160
1302.3	3	1.14197957	2006	1053.1	3	1.11138543
1244.5	4	1.19501808	2005	1012.4	4	1.15606480
1157.3	5	1.28506005	2004	957.7	5	1.22209460
1118.6	6	1.32951904	2003	933.6	6	1.25364182
1100	7	1.35200000	2002	922	7	1.26941432
1093.4	8	1.36016097	2001	918.5	8	1.27425150
1084.3	9	1.37157613	2000	910.7	9	1.28516526
1065	10	1.39643192	1999	896.1	10	1.30610423
1061.8	11	1.40064042	1998	894.2	11	1.30887945
1052.7	12	1.41274817	1997	887.1	12	1.31935520
1036	13	1.43552124	1996	876.8	13	1.33485401
1020.4	14	1.45746766	1995	863.1	14	1.35604217
985	15	1.50984772	1994	838.6	15	1.39565943
958	16	1.55240084	1993	818.1	16	1.43063195
939.8	17	1.58246435	1992	805.9	17	1.45228937
928.5	18	1.60172321	1991	798.7	18	1.46538124
910.2	19	1.63392661	1990	787.1	19	1.48697751
886.5	20	1.67760857	1989	768.3	20	1.52336327
841.4	21	1.76753031	1988	732.6	21	1.59759760
806.9	22	1.84310323	1987	703.8	22	1.66297244
795.4	23	1.86975107	1986	691.8	23	1.69181844
787.9	24	1.88754918	1985	683.4	24	1.71261340
776.4	25	1.91550747	1984	674.3	25	1.73572594
755.8	26	1.96771633	1983	655.1	26	1.78659747
742.4	27	2.00323276	1982	641.4	27	1.82475834
709.2	28	2.09701072	1981	617	28	1.89692058
642.8	29	2.31362788	1980	565.8	29	2.06857547
642.8		2.31362788	and prior	565.8		2.06857547

* Prior years' trends are based on annual average cost index; current based on January of current yr cost index.

Source: Marshall Valuation Service

City of Bath, ME
Personal Property
Depreciation Tables
2009-10

		<i>Table 1*</i>	<i>Table 2</i>	<i>Table 3*</i>	<i>Table 4</i>	<i>Table 5</i>
Year acq.	Year #	M&E, F&F	M&E, F&F (used)	Office Equip	Office Equip (used)	Computer Equip
2009	0	100.0%	100%	100.0%	100%	100%
2008	1	96.9%	93%	93.0%	90%	83%
2007	2	93.1%	86%	85.4%	80%	66%
2006	3	90.2%	79%	77.8%	70%	49%
2005	4	86.0%	72%	69.4%	60%	32%
2004	5	83.5%	65%	61.1%	50%	15%
2003	6	77.1%	58%	50.1%	40%	15%
2002	7	69.0%	51%	38.1%	30%	15%
2001	8	59.8%	44%	38.2%	30%	15%
2000	9	50.7%	37%	38.6%	30%	15%
1999	10	41.9%	30%	39.2%	30%	15%
1998	11	42.0%	30%	39.3%	30%	15%
1997	12	42.4%	30%	39.6%	30%	15%
1996	13	43.1%	30%	40.0%	30%	15%
1995	14	43.7%	30%	40.7%	30%	15%
1994	15	45.3%	30%	41.9%	30%	15%
1993	16	46.6%	30%	42.9%	30%	15%
1992	17	47.5%	30%	43.6%	30%	15%
1991	18	48.1%	30%	44.0%	30%	15%
1990	19	49.0%	30%	44.6%	30%	15%
1989	20	50.3%	30%	45.7%	30%	15%
1988	21	53.0%	30%	47.9%	30%	15%
1987	22	55.3%	30%	49.9%	30%	15%
1986	23	56.1%	30%	50.8%	30%	15%
1985	24	56.6%	30%	51.4%	30%	15%
1984	25	57.5%	30%	52.1%	30%	15%
1983	26	59.0%	30%	53.6%	30%	15%
1982	27	60.1%	30%	54.7%	30%	15%
1981	28	62.9%	30%	56.9%	30%	15%
1980	29	69%	30%	62%	30%	15%

* Tables 1 and 3 are trended.

This table reflects rounded percentages in the trended tables (1 & 3); actual calculated values may vary slightly from these due to rounding.