

2009 EQUIPMENT INDEX FACTORS-NATIONAL AVERAGE-COMMERCIAL-FLORIDA DEPARTMENT OF REVENUE

YEAR	APT	BANK	* COMMUN ICATIONS	GARAGE	HOTEL	LAUND/ CLEAN	HOSP/ MEDIC	OFFICE EQUIP	REST.	STORE	THEATER	COMM AVG	YEAR
2008	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2008
2007	1.03	1.03	1.02	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	2007
2006	1.06	1.07	1.02	1.09	1.08	1.10	1.10	1.08	1.09	1.08	1.09	1.08	2006
2005	1.11	1.11	1.02	1.13	1.12	1.14	1.14	1.11	1.13	1.11	1.12	1.11	2005
2004	1.17	1.18	1.02	1.21	1.19	1.23	1.22	1.18	1.20	1.19	1.21	1.18	2004
2003	1.20	1.22	1.00	1.26	1.23	1.28	1.27	1.21	1.25	1.24	1.25	1.22	2003
2002	1.22	1.24	0.98	1.28	1.25	1.31	1.29	1.23	1.27	1.26	1.27	1.24	2002
2001	1.23	1.25	0.96	1.29	1.26	1.32	1.30	1.24	1.28	1.27	1.28	1.24	2001
2000	1.23	1.25	0.95	1.29	1.27	1.32	1.30	1.24	1.29	1.27	1.29	1.25	2000
1999	1.26	1.28	0.93	1.32	1.30	1.35	1.34	1.27	1.32	1.30	1.31	1.27	1999
1998	1.27	1.28	0.92	1.32	1.30	1.35	1.34	1.27	1.32	1.30	1.32	1.27	1998
1997	1.28	1.28	0.92	1.33	1.32	1.36	1.35	1.27	1.33	1.30	1.32	1.28	1997
1996	1.30	1.31	0.93	1.35	1.34	1.39	1.37	1.29	1.36	1.33	1.34	1.30	1996
1995	1.31	1.32	0.94	1.36	1.35	1.40	1.38	1.31	1.38	1.34	1.35	1.31	1995
1994	1.35	1.35	0.95	1.41	1.40	1.45	1.44	1.35	1.43	1.38	1.40	1.36	1994
1993	1.39	1.39	0.96	1.44	1.44	1.49	1.48	1.38	1.47	1.42	1.44	1.39	1993
1992	1.44	1.43	0.97	1.48	1.49	1.52	1.51	1.40	1.51	1.47	1.48	1.43	1992
1991	1.47	1.46	0.98	1.50	1.52	1.54	1.54	1.42	1.54	1.50	1.50	1.45	1991
1990	1.50	1.48	0.99	1.53	1.55	1.57	1.57	1.44	1.58	1.52	1.53	1.48	1990
1989	1.53	1.50	1.00	1.56	1.59	1.60	1.60	1.47	1.62	1.55	1.56	1.51	1989
1988	1.62	1.58	1.02	1.65	1.68	1.69	1.70	1.54	1.71	1.64	1.64	1.59	1988
1987	1.69	1.65	1.02	1.72	1.76	1.77	1.78	1.61	1.79	1.71	1.72	1.66	1987
1986	1.72	1.68	1.03	1.74	1.79	1.79	1.81	1.64	1.82	1.74	1.75	1.68	1986
1985	1.74	1.70		1.76	1.82	1.82	1.84	1.66	1.86	1.77	1.77	1.77	1985
1984	1.76	1.71		1.76	1.85	1.83	1.87	1.67	1.89	1.78	1.79	1.79	1984
1983	1.82	1.77		1.83	1.91	1.89	1.93	1.73	1.95	1.84	1.85	1.85	1983
1982	1.85	1.81		1.87	1.95	1.92	1.97	1.76	1.99	1.89	1.90	1.89	1982
1981	1.91	1.86		1.94	2.03	2.00	2.05	1.82	2.08	1.95	1.97	1.96	1981
1980	2.09	2.03		2.16	2.24	2.20	2.25	1.98	2.29	2.14	2.16	2.15	1980
1979	2.25	2.18		2.37	2.42	2.41	2.46	2.14	2.49	2.29	2.33	2.33	1979
1978	2.46	2.38		2.61	2.66	2.64	2.71	2.33	2.74	2.52	2.55	2.56	1978
1977	2.66	2.59		2.84	2.90	2.85	2.94	2.50	2.99	2.75	2.78	2.78	1977

Factors are compiled by Florida Dept. of Revenue, Property Tax Administration.

Source: Marshall Valuation Service- Section 98 Page 7-9, "Quarterly Cost Indexes,"- Equipment-National Average, October 2008

* Source: Producer Price Index, Dept. of Labor, Bureau of Labor Statistics. Shaded area indicates no information available for prior years.

Index factors are applied to the historical cost of tangible personal property (TPP) to estimate the current year's reproduction cost new (RCN). For example, the historical cost of a desk purchased in 2000 for \$250 is trended (factored) to the current year's RCN by selecting office equipment ("Office Equip") and the year 2000. Historical cost (\$250) is then multiplied by the factor (1.24) to estimate RCN (\$250 x 1.24 = \$310). If a specific class of TPP is not listed above, commercial average ("Comm. Avg.") factors are utilized.

2009 EQUIPMENT INDEX FACTORS - NATIONAL AVERAGE - INDUSTRIAL - FLORIDA DEPARTMENT OF REVENUE

	AIRPL.			BREW./	CANNER	CANNER	CEMENT			CONTR.	CREAM/	ELEC.			
YEAR	MANUF.	BAKERY	BOTTL'G	DISTILL.	(FRUIT)	(FISH)	MFG.	CHEMIC.	EQUIP.	EQUIP.	DAIRY	MANUF.	* FARM	FLOUR	YEAR
2008	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2008
2007	1.04	1.04	1.04	1.04	1.03	1.04	1.04	1.04	1.03	1.04	1.04	1.05	1.05	1.04	2007
2006	1.10	1.12	1.11	1.11	1.11	1.12	1.10	1.11	1.06	1.12	1.12	1.12	1.08	1.11	2006
2005	1.15	1.16	1.15	1.15	1.15	1.16	1.14	1.15	1.11	1.16	1.16	1.18	1.11	1.16	2005
2004	1.25	1.25	1.26	1.25	1.23	1.25	1.25	1.26	1.19	1.25	1.25	1.30	1.17	1.25	2004
2003	1.30	1.30	1.31	1.30	1.29	1.31	1.30	1.31	1.23	1.31	1.31	1.36	1.21	1.31	2003
2002	1.33	1.33	1.33	1.33	1.31	1.33	1.33	1.34	1.25	1.33	1.33	1.38	1.22	1.33	2002
2001	1.33	1.34	1.34	1.34	1.32	1.34	1.34	1.34	1.26	1.34	1.34	1.38	1.24	1.34	2001
2000	1.33	1.35	1.35	1.34	1.33	1.35	1.35	1.35	1.26	1.35	1.35	1.38	1.26	1.35	2000
1999	1.37	1.38	1.38	1.37	1.36	1.38	1.38	1.38	1.29	1.38	1.38	1.42	1.27	1.38	1999
1998	1.37	1.38	1.38	1.38	1.36	1.39	1.38	1.39	1.30	1.39	1.39	1.41	1.29	1.39	1998
1997	1.37	1.39	1.39	1.39	1.37	1.40	1.40	1.40	1.31	1.40	1.40	1.41	1.30	1.40	1997
1996	1.39	1.42	1.41	1.42	1.40	1.42	1.41	1.42	1.34	1.42	1.42	1.43	1.32	1.42	1996
1995	1.40	1.43	1.42	1.43	1.41	1.43	1.43	1.43	1.35	1.43	1.43	1.43	1.35	1.43	1995
1994	1.46	1.49	1.49	1.49	1.47	1.50	1.49	1.49	1.39	1.50	1.50	1.51	1.42	1.49	1994
1993	1.50	1.54	1.52	1.53	1.51	1.54	1.52	1.52	1.42	1.54	1.54	1.54	1.45	1.53	1993
1992	1.53	1.57	1.55	1.55	1.55	1.58	1.55	1.54	1.47	1.57	1.57	1.57	1.50	1.56	1992
1991	1.54	1.60	1.57	1.57	1.59	1.61	1.56	1.56	1.50	1.59	1.59	1.57	1.54	1.58	1991
1990	1.56	1.63	1.60	1.60	1.63	1.64	1.59	1.59	1.53	1.63	1.63	1.59	1.60	1.61	1990
1989	1.59	1.66	1.63	1.64	1.66	1.68	1.62	1.62	1.57	1.66	1.66	1.60	1.64	1.64	1989
1988	1.67	1.76	1.73	1.74	1.76	1.78	1.71	1.71	1.65	1.77	1.77	1.70	1.72	1.74	1988
1987	1.76	1.85	1.82	1.83	1.85	1.87	1.78	1.80	1.71	1.86	1.86	1.82	1.76	1.83	1987
1986	1.77	1.87	1.84	1.85	1.87	1.90	1.79	1.82	1.73	1.89	1.89	1.83	1.77	1.84	1986
1985	1.79	1.91	1.86	1.87	1.90	1.93	1.81	1.83	1.75	1.92	1.92	1.84	1.78	1.86	1985
1984	1.80	1.94	1.87	1.89	1.93	1.96	1.82	1.84	1.77	1.95	1.95	1.85	1.78	1.89	1984
1983	1.85	1.99	1.93	1.94	1.99	2.01	1.88	1.90	1.81	2.00	2.00	1.91	1.84	1.94	1983
1982	1.89	2.02	1.95	1.97	2.02	2.04	1.90	1.92	1.84	2.03	2.03	1.94	1.94	1.96	1982
1981	1.95	2.10	2.02	2.04	2.09	2.12	1.99	2.01	1.93	2.10	2.10	1.99	2.09	2.03	1981
1980	2.15	2.32	2.22	2.25	2.31	2.34	2.21	2.23	2.16	2.32	2.32	2.17	2.33	2.24	1980
1979	2.38	2.55	2.45	2.49	2.53	2.58	2.43	2.47	2.38	2.58	2.58	2.42	2.61	2.48	1979
1978	2.62	2.81	2.69	2.73	2.78	2.83	2.67	2.70	2.62	2.82	2.82	2.68	2.84	2.72	1978
1977	2.84	3.06	2.93	2.96	3.05	3.10	2.89	2.94	2.84	3.06	3.06	2.89	3.05	2.95	1977

Factors are compiled by Florida Dept. of Revenue, Property Tax Administration.

Source: Marshall Valuation Service - Section 98 page 7-9, "Quarterly cost indexes" - Equipment-National Average, October 2008

* Source: Producer Price Index, Dept. of Labor, Bureau of Labor Statistics.

Index factors are applied to the historical cost of tangible personal property (TPP) to estimate the current year's reproduction cost new (RCN).

For example, the historical cost of a tractor purchased new in 2000 for \$46,900, is trended (factored) to the current year's RCN by selecting farm grove ("Farm Grove") and the year 2000. Historical cost (\$46,900) is then multiplied by the factor (1.26) to estimate RCN (\$46,900 x 1.26= \$59,094)

If a specific class of TPP is not listed above or on the next table, industrial average ("Indus. Averag.") factors are utilized.

2009 EQUIPMENT INDEX FACTORS - NATIONAL AVERAGE - INDUSTRIAL - FLORIDA DEPARTMENT OF REVENUE

	LOG	METAL	MINING/	PACK	PACK	PAINT	PAPER				WOOD	INDUS.	
YEAR	EQUIP.	WORK	MILL	(FRUIT)	(MEAT)	MANUF.	MANUF.	PETRO	PRINT	WRHSE	WKING	AVERAG	YEAR
2008	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2008
2007	1.03	1.03	1.04	1.03	1.03	1.04	1.03	1.05	1.03	1.03	1.03	1.04	2007
2006	1.08	1.10	1.08	1.08	1.11	1.10	1.09	1.12	1.09	1.07	1.07	1.10	2006
2005	1.12	1.14	1.13	1.12	1.15	1.15	1.13	1.17	1.13	1.10	1.11	1.14	2005
2004	1.21	1.23	1.23	1.20	1.23	1.25	1.23	1.28	1.21	1.19	1.19	1.23	2004
2003	1.26	1.28	1.28	1.25	1.28	1.31	1.29	1.33	1.25	1.23	1.23	1.28	2003
2002	1.28	1.30	1.31	1.27	1.30	1.34	1.31	1.36	1.27	1.24	1.24	1.31	2002
2001	1.29	1.31	1.33	1.28	1.32	1.35	1.33	1.38	1.27	1.25	1.26	1.32	2001
2000	1.29	1.31	1.33	1.28	1.32	1.35	1.33	1.39	1.28	1.25	1.26	1.32	2000
1999	1.31	1.33	1.36	1.32	1.36	1.38	1.36	1.41	1.30	1.28	1.28	1.35	1999
1998	1.32	1.33	1.36	1.32	1.36	1.39	1.36	1.42	1.30	1.28	1.28	1.36	1998
1997	1.33	1.34	1.38	1.33	1.37	1.39	1.37	1.44	1.30	1.28	1.29	1.36	1997
1996	1.35	1.36	1.40	1.36	1.40	1.42	1.40	1.46	1.33	1.31	1.32	1.39	1996
1995	1.36	1.37	1.42	1.37	1.41	1.43	1.41	1.48	1.34	1.31	1.32	1.40	1995
1994	1.41	1.43	1.46	1.41	1.47	1.49	1.46	1.54	1.39	1.35	1.36	1.46	1994
1993	1.44	1.47	1.49	1.45	1.51	1.53	1.49	1.57	1.42	1.38	1.40	1.49	1993
1992	1.48	1.49	1.54	1.51	1.55	1.56	1.54	1.59	1.46	1.43	1.46	1.53	1992
1991	1.51	1.51	1.57	1.55	1.57	1.58	1.57	1.61	1.46	1.46	1.50	1.55	1991
1990	1.54	1.53	1.60	1.58	1.61	1.60	1.60	1.65	1.48	1.48	1.51	1.58	1990
1989	1.57	1.57	1.64	1.62	1.65	1.64	1.63	1.68	1.49	1.51	1.55	1.62	1989
1988	1.65	1.65	1.73	1.71	1.75	1.73	1.72	1.77	1.57	1.58	1.63	1.71	1988
1987	1.71	1.73	1.80	1.79	1.82	1.82	1.80	1.85	1.66	1.63	1.71	1.79	1987
1986	1.73	1.75	1.81	1.81	1.85	1.84	1.82	1.86	1.69	1.65	1.73	1.80	1986
1985	1.75	1.76	1.82	1.84	1.88	1.85	1.84	1.86	1.71	1.67	1.75	1.82	1985
1984	1.76	1.78	1.84	1.86	1.91	1.87	1.85	1.87	1.72	1.68	1.77	1.84	1984
1983	1.81	1.84	1.88	1.91	1.97	1.93	1.91	1.91	1.77	1.73	1.81	1.89	1983
1982	1.85	1.88	1.91	1.95	2.00	1.96	1.94	1.92	1.81	1.74	1.85	1.93	1982
1981	1.93	1.95	2.01	2.02	2.08	2.04	2.01	2.03	1.87	1.80	1.92	2.01	1981
1980	2.15	2.16	2.23	2.23	2.31	2.25	2.22	2.27	2.05	2.01	2.11	2.22	1980
1979	2.36	2.40	2.44	2.42	2.54	2.48	2.43	2.53	2.26	2.17	2.30	2.45	1979
1978	2.60	2.64	2.68	2.66	2.78	2.72	2.66	2.78	2.50	2.38	2.53	2.69	1978
1977	2.83	2.87	2.93	2.92	3.02	2.95	2.90	3.03	2.71	2.58	2.77	2.92	1977

Factors are compiled by Florida Dept.of Revenue, Property Tax Administration.

Source: Marshall Valuation Service - Section 98 Page 7-9, "Quarterly cost indexes" - Equipment-National Average, October 2008

* Source: Producer Price Index, Dept. of Labor, Bureau of Labor Statistics.

Index factors are applied to the historical cost of tangible personal property (TPP) to estimate the current year's reproduction cost new (RCN).

For example, the historical cost of a metal lathe purchased in 1999 for \$32,000, is trended (factored) to the current year's RCN by selecting Metal Work ("Metal Work") and the year 1999. Historical cost (\$32,000) is then multiplied by the factor (1.33) to estimate RCN (\$32,000 x 1.33 = \$42,560).

If a specific class of TPP is not listed above or on previous sheet, industrial average ("Indus. Averag.") factors are utilized.