

**TRENDING FACTORS (2021)**  
**INDUSTRY AVERAGE/ COMMERCIAL F.F. & E**

Tax Year	Trending Indices	Trending Factor		Tax Year	Trending Indices	Trending Factor		Tax Year	Trending Indices	Trending Factor
2021	1743.1	1.0000		1989	886.5	1.9663		1957	225.1	7.7437
2020	1730.9	1.0070		1988	841.4	2.0717		1956	208.8	8.3482
2019	1727.8	1.0089		1987	806.9	2.1602		1955	190.8	9.1357
2018	1667.7	1.0452		1986	795.4	2.1915		1954	184.6	9.4426
2017	1612.2	1.0812		1985	787.9	2.2123		1953	182.5	9.5512
2016	1580.9	1.1026		1984	776.4	2.2451		1952	180.5	9.6571
2015	1593.7	1.0937		1983	755.8	2.3063		1951	180.3	9.6678
2014	1578.8	1.1041		1982	742.4	2.3479		1950	167.9	10.3818
2013	1558.7	1.1183		1981	709.2	2.4578		1949	161.2	10.8133
2012	1545.9	1.1276		1980	642.8	2.7117		1948	162.8	10.7070
2011	1503.2	1.1596		1979	584.4	2.9827		1947	150.6	11.5744
2010	1457.4	1.1960		1978	534.7	3.2600		1946	123.2	14.1485
2009	1468.6	1.1869		1977	497.1	3.5065		1945	103.4	16.8578
2008	1427.3	1.2213		1976	472.1	3.6922		1944	102.4	17.0225
2007	1373.3	1.2693		1975	444.3	3.9233		1943	100.5	17.3443
2006	1302.3	1.3385		1974	398.4	4.3753		1942	99.6	17.5010
2005	1244.5	1.4006		1973	344.1	5.0657		1941	92.6	18.8240
2004	1157.3	1.5062		1972	332.1	5.2487		1940	86.1	20.2451
2003	1118.6	1.5583		1971	321.3	5.4251		1939	85.3	20.4349
2002	1100.0	1.5846		1970	303.2	5.7490		1938	84.4	20.6528
2001	1093.4	1.5942		1969	285.1	6.1140		1937	83	21.0012
2000	1084.3	1.6076		1968	273.2	6.3803		1936	81.6	21.3615
1999	1065.0	1.6367		1967	262.9	6.6303		1935	78.1	22.3188
1998	1061.8	1.6416		1966	252.5	6.9034		1934	74.6	23.3660
1997	1052.7	1.6558		1965	244.9	7.1176		1933	70.4	24.7599
1996	1036.0	1.6825		1964	241.8	7.2089		1932	66.1	26.3707
1995	1020.4	1.7083		1963	239.2	7.2872		1931	76.6	22.7559
1994	985.0	1.7696		1962	238.5	7.3086		1930	87	20.0356
1993	958.0	1.8195		1961	237.2	7.3487		1929	91.8	18.9880
1992	939.8	1.8548		1960	237.7	7.3332		1928	96.5	18.0632
1991	928.5	1.8773		1959	234.9	7.4206		1927	98.3	17.7325
1990	910.2	1.9151		1958	231	7.5459		1926	100	17.4310