



**Dave Hardy**  
Secretary of Revenue

**Matthew Irby**  
Acting Tax Commissioner

**STATE TAX DEPARTMENT**

---

June 16, 2021

TO ALL COUNTY ASSESSORS  
STATE OF WEST VIRGINIA

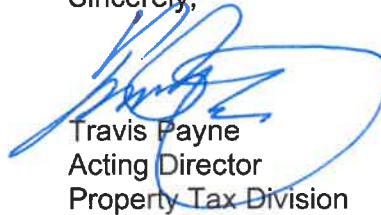
Ladies and Gentlemen:

Attached is a copy of the 2021 Trend and Percent Good Tables for Tax Year 2022. Also attached is a copy of the detailed list of the North American Industry Classification system (NAICS) codes.

Please note that regardless of the NAICS code applied to the business account, all furniture, fixtures, and leasehold improvements will be Trend Table No. 30 and Percent Good Table No. 4. All computer equipment will be Trend Table No. 47 and Percent Good Table No. 2.

Should you have any questions or require additional information, please contact Nita King of our Appraisal Services Unit at 304-627-2110.

Sincerely,



Travis Payne  
Acting Director  
Property Tax Division

TP/mm

Attachments

**NORMAL DEPRECIATION PERCENTAGE**

<b>Exepectancy</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Effective Age</b>	<b>5 YEARS</b>	<b>8 YEARS</b>	<b>10 YEARS</b>	<b>12 YEARS</b>	<b>15 YEARS</b>	<b>20 YEARS</b>	<b>25 YEARS</b>	<b>30 YEARS</b>
2021	15.00	10.00	8.00	6.00	5.00	3.00	2.00	2.00
2020	31.00	21.00	16.00	13.00	10.00	7.00	5.00	3.00
2019	48.00	33.00	24.00	20.00	15.00	10.00	7.00	5.00
2018	66.00	46.00	33.00	27.00	21.00	14.00	10.00	7.00
2017	77.00	57.00	42.00	34.00	27.00	18.00	13.00	9.00
2016	82.00	67.00	51.00	42.00	32.00	22.00	16.00	11.00
2015		74.00	61.00	50.00	38.00	26.00	19.00	14.00
2014		78.00	70.00	57.00	45.00	30.00	22.00	16.00
2013		80.00	76.00	64.00	51.00	35.00	25.00	18.00
2012			79.00	71.00	57.00	40.00	29.00	21.00
2011			80.00	76.00	63.00	45.00	32.00	24.00
2010				78.00	69.00	50.00	36.00	26.00
2009				80.00	74.00	55.00	40.00	29.00
2008					77.00	60.00	44.00	32.00
2007					79.00	65.00	48.00	35.00
2006					80.00	69.00	52.00	39.00
2005						73.00	56.00	42.00
2004						76.00	61.00	46.00
2003						78.00	66.00	49.00
2002						79.00	70.00	53.00
2001						80.00	70.00	53.00
2000							74.00	60.00
1999							74.00	60.00
1998							77.00	66.00
1997							77.00	66.00
1996							79.00	72.00
1995								72.00
1994								77.00
1993								77.00
1992								79.00
1991								79.00
1990								80.00
1989								80.00
1988								

7/1/2021

**TREND SCHEDULE 2021**

	1	2	3	4	5	6	7	
2021	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2021
2020	1.02	1.02	1.03	1.02	1.03	1.02	1.02	2020
2019	1.00	1.00	1.01	1.00	1.00	1.00	1.00	2019
2018	1.02	1.02	1.02	1.02	1.02	1.03	1.02	2018
2017	1.06	1.06	1.06	1.06	1.06	1.06	1.05	2017
2016	1.08	1.08	1.07	1.09	1.08	1.08	1.07	2016
2015		1.07	1.07	1.08	1.08	1.07	1.06	2015
2014		1.07	1.09	1.09	1.09	1.08	1.07	2014
2013		1.08	1.10	1.10	1.11	1.09	1.09	2013
2012			1.13	1.11	1.11	1.09	1.10	2012
2011			1.16	1.14	1.14	1.12	1.13	2011
2010				1.18	1.17	1.16		2010
2009				1.17	1.17	1.15		2009
2008					1.20	1.18		2008
2007					1.23	1.23		2007
2006					1.28	1.31		2006
2005						1.37		2005
2004						1.49		2004
2003						1.54		2003
2002						1.57		2002
2001								2001
2000								2000
1999								1999
1998								1998
1997								1997
1996								1996
1995								1995
1994								1994
1993								1993
1992								1992
1991								1991
1990								1990
1989								1989
1988								1988
1987								1987
1986								1986
1985								1985
1984								1984
1983								1983
1982								1982

7/1/2021

**TREND SCHEDULE 2021**

	8	9	10	11	12	13	14	
2021	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2021
2020	1.02	1.02	1.02	1.02	1.01	1.04	1.01	2020

2019	1.00	1.00	1.00	1.00	1.00	1.00	1.01	2019
2018	1.02	1.02	1.02	1.02	1.03	1.02	1.02	2018
2017	1.06	1.06	1.06	1.05	1.05	1.07	1.06	2017
2016	1.08	1.09	1.09	1.07	1.07	1.09	1.08	2016
2015	1.08	1.08	1.08			1.09	1.07	2015
2014	1.09	1.09	1.09			1.11	1.08	2014
2013	1.10	1.11	1.11			1.13	1.10	2013
2012	1.11	1.12	1.12				1.11	2012
2011	1.15	1.15	1.15				1.14	2011
2010	1.18		1.19					2010
2009	1.18		1.19					2009
2008	1.20		1.21					2008
2007	1.25		1.26					2007
2006	1.34		1.34					2006
2005	1.41							2005
2004	1.51							2004
2003	1.57							2003
2002	1.59							2002
2001								2001
2000								2000
1999								1999
1998								1998
1997								1997
1996								1996
1995								1995
1994								1994
1993								1993
1992								1992
1991								1991
1990								1990
1989								1989
1988								1988
1987								1987
1986								1986
1985								1985
1984								1984
1983								1983
1982								1982

7/1/2021

**TREND SCHEDULE 2021**

	15	16	17	18	19	20	21	
2021	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2021
2020	1.02	1.02	1.03	1.02	1.02	1.02	1.02	2020
2019	1.01	1.00	1.01	0.99	0.99	1.00	1.00	2019
2018	1.02	1.02	1.02	1.03	1.02	1.02	1.02	2018
2017	1.04	1.06	1.05	1.07	1.07	1.06	1.05	2017
2016	1.05	1.08	1.07	1.09	1.06	1.08	1.07	2016

2015	1.05	1.07	1.07	1.07	1.06	1.07	1.06	2015
2014	1.07	1.08	1.09	1.07	1.06	1.08	1.07	2014
2013	1.08	1.10	1.10	1.07	1.05	1.09	1.08	2013
2012	1.10	1.11	1.12	1.06	1.07	1.10	1.09	2012
2011	1.14	1.14	1.15	1.09	1.13	1.13	1.12	2011
2010		1.17		1.15				2010
2009		1.17		1.13				2009
2008		1.19		1.15				2008
2007		1.24		1.20				2007
2006		1.33		1.29				2006
2005								2005
2004								2004
2003								2003
2002								2002
2001								2001
2000								2000
1999								1999
1998								1998
1997								1997
1996								1996
1995								1995
1994								1994
1993								1993
1992								1992
1991								1991
1990								1990
1989								1989
1988								1988
1987								1987
1986								1986
1985								1985
1984								1984
1983								1983
1982								1982

7/1/2021

**TREND SCHEDULE 2021**

	22	23	24	25	26	27	28	
2021	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2021
2020	1.02	1.02	1.02	1.02	1.03	1.02	1.01	2020
2019	1.00	1.00	1.01	1.00	1.00	1.00	1.00	2019
2018	1.03	1.02	1.02	1.02	1.03	1.02	1.02	2018
2017	1.06	1.06	1.05	1.06	1.07	1.05	1.06	2017
2016	1.08	1.08	1.07	1.08	1.09	1.07	1.08	2016
2015		1.07	1.07	1.07	1.08	1.06		2015
2014		1.08	1.09	1.08	1.09	1.07		2014
2013		1.10	1.11	1.10	1.11	1.08		2013
2012		1.11	1.12	1.10	1.11	1.09		2012

2011		1.14	1.15	1.14	1.15	1.13		2011
2010			1.18	1.17		1.16		2010
2009			1.19	1.16		1.14		2009
2008			1.21					2008
2007			1.25					2007
2006			1.32					2006
2005			1.37					2005
2004			1.45					2004
2003			1.49					2003
2002			1.51					2002
2001								2001
2000								2000
1999								1999
1998								1998
1997								1997
1996								1996
1995								1995
1994								1994
1993								1993
1992								1992
1991								1991
1990								1990
1989								1989
1988								1988
1987								1987
1986								1986
1985								1985
1984								1984
1983								1983
1982								1982

7/1/2021

**TREND SCHEDULE 2021**

	29	30	31	32	33	34	35	
2021	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2021
2020	1.03	1.03	1.02	1.03	1.02	1.02	1.03	2020
2019	1.01	1.00	1.01	1.00	1.00	1.00	1.00	2019
2018	1.02	1.02	1.02	1.02	1.02	1.02	1.03	2018
2017	1.05	1.06	1.05	1.06	1.06	1.06	1.06	2017
2016	1.07	1.09	1.07	1.09	1.08	1.08	1.08	2016
2015	1.07	1.07	1.06	1.09		1.07	1.07	2015
2014	1.08	1.08	1.08	1.10		1.08	1.08	2014
2013	1.09	1.09	1.09	1.12		1.09	1.10	2013
2012		1.11	1.09	1.14		1.10	1.11	2012
2011		1.13	1.12	1.17		1.13	1.14	2011
2010				1.21		1.17		2010
2009				1.21		1.15		2009
2008						1.19		2008



2003								2003
2002								2002
2001								2001
2000								2000
1999								1999
1998								1998
1997								1997
1996								1996
1995								1995
1994								1994
1993								1993
1992								1992
1991								1991
1990								1990
1989								1989
1988								1988
1987								1987
1986								1986
1985								1985
1984								1984
1983								1983
1982								1982

7/1/2021

**TREND SCHEDULE 2021**

	43	44	45	46	47			
2021	1.00	1.00	1.00	1.00	1.00			2021
2020	1.01	1.00	1.02	1.03	1.00			2020
2019	1.00	1.00	1.00	1.00	1.00			2019
2018	1.03	1.00	1.02	1.02	1.00			2018
2017	1.06	1.00	1.05	1.06	1.00			2017
2016	1.08	1.00	1.07	1.09	1.00			2016
2015	1.06	1.00	1.05	1.08				2015
2014	1.07	1.00	1.06	1.09				2014
2013	1.08	1.00	1.07	1.10				2013
2012	1.08	1.00	1.08	1.11				2012
2011	1.11	1.00	1.11	1.14				2011
2010	1.15	1.00	1.13	1.17				2010
2009	1.14	1.00	1.12	1.17				2009
2008		1.00		1.20				2008
2007		1.00		1.24				2007
2006		1.00		1.30				2006
2005		1.00		1.36				2005
2004		1.00		1.46				2004
2003		1.00		1.50				2003
2002		1.00		1.53				2002
2001		1.00		1.54				2001
2000				1.55				2000



1999				1.57				1999
1998				1.58				1998
1997				1.59				1997
1996				1.61				1996
1995				1.64				1995
1994				1.69				1994
1993				1.74				1993
1992				1.78				1992
1991				1.83				1991
1990				1.98				1990
1989								1989
1988								1988
1987								1987
1986								1986
1985								1985
1984								1984
1983								1983
1982								1982

---

7/1/2021

**PERCENT GOOD TABLE**

<b>Exepectancy</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Effective Age</b>	<b>5 YEARS</b>	<b>8 YEARS</b>	<b>10 YEARS</b>	<b>12 YEARS</b>	<b>15 YEARS</b>	<b>20 YEARS</b>	<b>25 YEARS</b>	<b>30 YEARS</b>
2021	85.00	90.00	92.00	94.00	95.00	97.00	98.00	98.00
2020	69.00	79.00	84.00	87.00	90.00	93.00	95.00	97.00
2019	52.00	67.00	76.00	80.00	85.00	90.00	93.00	95.00
2018	34.00	54.00	67.00	73.00	79.00	86.00	90.00	93.00
2017	23.00	43.00	58.00	66.00	73.00	82.00	87.00	91.00
2016	18.00	33.00	49.00	58.00	68.00	78.00	84.00	89.00
2015		26.00	39.00	50.00	62.00	74.00	81.00	86.00
2014		22.00	30.00	43.00	55.00	70.00	78.00	84.00
2013		20.00	24.00	36.00	49.00	65.00	75.00	82.00
2012			21.00	29.00	43.00	60.00	71.00	79.00
2011			20.00	24.00	37.00	55.00	68.00	76.00
2010				22.00	31.00	50.00	64.00	74.00
2009				20.00	26.00	45.00	60.00	71.00
2008					23.00	40.00	56.00	68.00
2007					21.00	35.00	52.00	65.00
2006					20.00	31.00	48.00	61.00
2005						27.00	44.00	58.00
2004						24.00	39.00	54.00
2003						22.00	34.00	51.00
2002						21.00	30.00	47.00
2001						20.00	30.00	47.00
2000							26.00	40.00
1999							26.00	40.00
1998							23.00	34.00
1997							23.00	34.00
1996							21.00	28.00
1995								28.00
1994								23.00
1993								23.00
1992								21.00
1991								21.00
1990								20.00
1989								20.00
1988								
1987								

7/1/2021