



Dave Hardy
Secretary of Revenue

Matthew Irby
State Tax Commissioner

STATE TAX DEPARTMENT

June 29, 2022

TO ALL COUNTY ASSESSORS
STATE OF WEST VIRGINIA

Ladies and Gentlemen:

Enclosed is a copy of the 2022 Trend and Percent Good Tables for Tax Year 2023, Also included 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 Lisa Shambin, at 304-558-0766.

Sincerely

A handwritten signature in black ink, appearing to read "Lisa Shamblin".

Lisa Shamblin

Assistant Director, Property Tax Division

TREND SCHEDULE 2022

	1	2	3	4	5	6	7	
2022	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2022
2021	1.12	1.15	1.08	1.12	1.11	1.14	1.12	2021
2020	1.22	1.26	1.17	1.22	1.21	1.25	1.22	2020
2019	1.23	1.26	1.19	1.23	1.22	1.25	1.23	2019
2018	1.27	1.30	1.22	1.27	1.26	1.30	1.28	2018
2017	1.32	1.35	1.27	1.32	1.30	1.34	1.32	2017
2016	1.34	1.38	1.29	1.35	1.33	1.37	1.34	2016
2015		1.35	1.29	1.34	1.33	1.35	1.33	2015
2014		1.36	1.31	1.35	1.34	1.36	1.34	2014
2013		1.37	1.32	1.37	1.36	1.38	1.36	2013
2012			1.35	1.38	1.37	1.39	1.37	2012
2011			1.38	1.42	1.40	1.42	1.41	2011
2010			1.42	1.47	1.44	1.47		2010
2009					1.44	1.46		2009
2008					1.47	1.49		2008
2007					1.52	1.56		2007
2006					1.58	1.65		2006
2005						1.74		2005
2004						1.89		2004
2003						1.95		2003
2002						1.99		2002
2001								2001
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TREND SCHEDULE 2022

	43	44	45	46	47
2022	1.00	1.00	1.00	1.00	1.00
2021	1.16	1.11	1.14	1.12	1.11
2020	1.01	1.22	1.24	1.23	1.22
2019	1.00	1.23	1.23	1.23	1.22
2018	1.03	1.27	1.27	1.28	1.25
2017	1.06	1.32	1.31	1.33	1.30
2016	1.08	1.35	1.33	1.36	1.33
2015	1.06	1.34	1.31	1.34	
2014	1.07	1.36	1.32	1.36	
2013	1.08	1.38	1.34	1.38	
2012	1.08	1.40	1.34	1.38	
2011	1.11	1.43	1.38	1.42	
2010	1.15	1.47	1.41	1.46	
2009	1.14	1.47	1.39	1.46	
2008	1.51	1.51		1.50	
2007	1.56	1.56		1.55	
2006	1.62	1.62		1.63	
2005	1.68	1.68		1.70	
2004	1.80	1.80		1.82	
2003	1.86	1.86		1.87	
2002	1.89	1.89		1.91	
2001	1.90	1.90		1.91	
2000				1.93	
1999				1.96	
1998				1.97	
1997				1.98	
1996				2.01	
1995				2.04	
1994				2.11	
1993				2.18	
1992				2.22	
1991				2.29	
1990				2.47	
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PERCENT GOOD TABLE

Exepectancy	2	3	4	5	6	7	8	9
Effective Age	5 YEARS	8 YEARS	10 YEARS	12 YEARS	15 YEARS	20 YEARS	25 YEARS	30 YEARS
2022	85.00	90.00	92.00	94.00	95.00	97.00	98.00	98.00
2021	69.00	79.00	84.00	87.00	90.00	93.00	95.00	97.00
2020	52.00	67.00	76.00	80.00	85.00	90.00	93.00	95.00
2019	34.00	54.00	67.00	73.00	79.00	86.00	90.00	93.00
2018	23.00	43.00	58.00	66.00	73.00	82.00	87.00	91.00
2017	18.00	33.00	49.00	58.00	68.00	78.00	84.00	89.00
2016		26.00	39.00	50.00	62.00	74.00	81.00	86.00
2015		22.00	30.00	43.00	55.00	70.00	78.00	84.00
2014		20.00	24.00	36.00	49.00	65.00	75.00	82.00
2013			21.00	29.00	43.00	60.00	71.00	79.00
2012			20.00	24.00	37.00	55.00	68.00	76.00
2011				22.00	31.00	50.00	64.00	74.00
2010				20.00	26.00	45.00	60.00	71.00
2009					23.00	40.00	56.00	68.00
2008					21.00	35.00	52.00	65.00
2007					20.00	31.00	48.00	61.00
2006						27.00	44.00	58.00
2005						24.00	39.00	54.00
2004						22.00	34.00	51.00
2003						21.00	30.00	47.00
2002						20.00	30.00	47.00
2001							26.00	40.00
2000							26.00	40.00
1999							23.00	34.00
1998							23.00	34.00
1997							21.00	28.00
1996								28.00
1995								23.00
1994								23.00
1993								21.00
1992								21.00
1991								20.00
1990								20.00
1989								
1988								

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