

Dave Hardy
Secretary of Revenue



Dale W. Steager
State Tax Commissioner

STATE TAX DEPARTMENT

July 2, 2019

TO ALL COUNTY ASSESSORS
STATE OF WEST VIRGINIA

Ladies and Gentlemen:

Enclosed is a copy of the 2019 Trend and Percent Good Tables for Tax Year 2020. 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 Nita King, of our Appraisal Services Unit, at 304-627-2110.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeff Amburgey".

Jeff Amburgey
Director
Property Tax Division

JA/aj

Enclosures

NAICS CLASSIFICATION CODES

NOTE: When entering the NAICS detail number, a five-digit number is required. Accordingly, leading zeros should be used when necessary.

NOTE: Please note that Trend Table No. 30 and Percent Good Table No. 4 apply to all furniture, fixtures, leasehold improvements regardless of the NAICS detail number. Trend Table No. 47 and Percent Good Table No. 2 apply to all computer equipment regardless of the NAICS detail number.

DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND	PERCENT
		TABLE	GOOD
		TABLE	TABLE
AGRICULTURE, FORESTRY, FISHING AND HUNTING			
1110	CROP PRODUCTION		
	1111 Oilseed and Grain Farming	3	4
	1112 Vegetable and Melon Farming	3	4
	1113 Fruit and Tree Nut Farming	3	4
	1114 Greenhouse, Nursery, & Floriculture Product	3	4
	1119 Other Crop Farming	3	4
1120	ANIMAL PRODUCTION		
	1121 Cattle Ranching and Farming	3	4
	1122 Hog and Pig Farming	3	4
	1123 Poultry and Egg Production	3	4
	1124 Sheep and Goat Farming	3	4
	1125 Animal Aquaculture	3	4
	1129 Other Animal Production	3	4
1130	FORESTRY AND LOGGING		
	1131 Timber Tract Operations	N	N
	1132 Forest Nurseries & Gathering Forest Products	N	N
	1133 Logging	22	2
1140	FISHING, HUNTING AND TRAPPING		
	1141 Fishing	N	N
	1142 Hunting and Trapping	N	N
1150	AGRICULTURE & FORESTRY SUPPORT ACTIVITIES		
	1151 Support Activities for Crop Production	3	4
	1152 Support Activities for Animal Production	3	4
	1153 Support Activities for Forestry	3	4
	1154 Cotton Ginning	4	5
MINING			
2110	OIL AND GAS EXTRACTION		
	2111 Oil and Gas Extraction	33	2
	2112 Crude Petroleum and Natural Gas	34	6
2120	MINING (EXCEPT OIL AND GAS)		
	2121 Coal Mining	26	4
	2122 Metal Ore Mining	26	4
	2123 Nonmetallic Mineral Mining and Quarrying	26	4
	2124 Coal Preparation Plants	44	7
2131	SUPPORT ACTIVITIES FOR MINING		
	2131 Support Activities for Mining	26	4
2210	UTILITIES		
	2211 Electric Power Generation, Transformer & Distribution	46	9
	2212 Natural Gas Distribution	46	9
	2213 Water Sewage and Other Systems	3	4

DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
CONSTRUCTION			
2330	BUILDING, DEVELOPING, & GENERAL CONTRACTING		
2331	Land Subdivision and Land Development	11	2
2332	Residential Building Construction	11	2
2333	Nonresidential Building Construction	11	2
2340	HEAVY CONSTRUCTION		
2341	Highway, Street, Bridge & Tunnel Construction	11	2
2349	Other Heavy Construction	11	2
2350	SPECIAL TRADE CONTRACTORS		
2351	Plumbing, Heating & AC Contractors	11	2
2352	Painting, and Wall Covering Contractors	11	2
2353	Electrical Contractors	11	2
2354	Masonry/Drywall Insulation/Tile Contractors	11	2
2355	Carpentry and Floor Contractors	11	2
2356	Roofing, Siding and Sheet Metal Contractors	11	2
2357	Concrete Contractors	11	2
2358	Water Well Drilling Contractors	1	2
2359	Other Special Trade Contractors	11	2
MANUFACTURING			
3110	FOOD MANUFACTURING		
3111	Animal Food Manufacturing	42	5
3112	Grain and Oilseed Milling	42	5
3113	Sugar and Confectionary Product Manufacturing	15	5
3114	Fruit & Veg Preserving & Specialty Food Manufacturing	42	5
3115	Dairy Product Manufacturing	42	5
3116	Animal Slaughtering and Processing	42	5
3117	Seafood Product Preparation and Packaging	42	5
3118	Bakeries and Tortilla Manufacturing	42	5
3119	Other Food Manufacturing	42	5
3120	BEVERAGE AND TOBACCO PRODUCT MANUFACTURING		
3121	Beverage Manufacturing	42	5
3122	Tobacco Manufacturing	5	5
3130	TEXTILE MILLS		
3131	Fiber, Yarn, and Thread Mills	39	4
3132	Fabric Mills	39	4
3133	Textile/Fabric Finishing/Fabric Coating Mills	39	4
3140	TEXTILE PRODUCT MILLS		
3141	Textile Furnishings Mills	38	4
3149	Other Textile Product Mills	38	4
3150	APPAREL MANUFACTURING		
3151	Apparel Knitting Mills	39	4
3152	Cut and Sew Apparel Manufacturing	39	4
3159	Apparel Accessories & Other Apparel Manufacturing	39	4

DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
3160	LEATHER AND ALLIED PRODUCT MANUFACTURING		
	3161 Leather and Hide Tanning and Finishing	4	5
	3162 Footwear Manufacturing	4	5
	3169 Other Leather & Allied Product Manufacturing	4	5
3210	WOOD PRODUCT MANUFACTURING		
	3211 Sawmills and Wood Preservation	41	4
	3212 Veneer, Plywood & Engineered Wood Product Mfg.	41	4
	3219 Other Wood Product Manufacturing	41	4
3220	PAPER MANUFACTURING		
	3221 Pulp, Paper and Paperboard Mills	32	5
	3222 Converted Paper Product Manufacturing	31	4
3230	PRINTING AND RELATED SUPPORT ACTIVITIES		
	3231 Printing and Related Support Activities	45	5
3240	PETROLEUM AND COAL PRODUCTS MANUFACTURING		
	3241 Petroleum and Coal Products Manufacturing	34	6
3250	CHEMICAL MANUFACTURING		
	3251 Basic Chemical Manufacturing	9	4
	3252 Resin, Syn Rubber, Art & Syn Fibers/Fill Manufacturing	9	4
	3253 Pesticide, Fertilizer & Other Ag Chemical Manufacturing	9	4
	3254 Pharmaceutical and Medicine Manufacturing	9	4
	3255 Paint, Coating and Adhesive Manufacturing	9	4
	3256 Soap, Cleaners, & Toilet Preparation Manufacturing	9	4
	3259 Other Chemical Product & Preparation Manufacturing	9	4
3260	PLASTICS & RUBBER PRODUCTS MANUFACTURING		
	3261 Plastics Product Manufacturing	3	4
	3262 Rubber Product Manufacturing	36	6
3270	NONMETALLIC MINERAL PRODUCT MANUFACTURING		
	3271 Clay Product and Refractory Manufacturing	10	6
	3272 Glass and Glass Product Manufacturing	18	6
	3273 Cement Manufacturing	10	7
	3274 Lime and Gypsum Product Manufacturing	10	6
	3275 Concrete Products General	10	6
	3219 Other Nonmetallic Mineral Product Manufacturing	10	6
3310	PRIMARY METAL MANUFACTURING		
	3311 Iron & Steel Mills & Ferroalloy Manufacturing	18	6
	3312 Steel Product Manufacturing from Purchased Steel	18	6
	3313 Alumina & Aluminum Production & Processing	18	6
	3314 Nonferrous (exe. Alum) Production and Processing	18	6
	3315 Foundries	18	6

DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
3320	FABRICATED METAL PRODUCT MANUFACTURING		
	3321 Forging and Stamping	25	5
	3322 Cutlery and Handtool Manufacturing	25	5
	3323 Architectural & Structural Metals Manufacturing	25	5
	3324 Boiler, Tank & Shipping Container	25	5
	3325 Hardware Manufacturing	25	5
	3326 Spring and Wire Product Manufacturing	25	5
	3327 Machine Shops, Turned Products, Screw, Nut, Bolt Mfg.	25	5
	3328 Coating/Engrave/Heat Treating & Other Activity	25	5
	3329 Other Fabric and Metal Product Manufacturing	25	5
3330	MACHINERY MANUFACTURING		
	3331 Ag, Construction & Mining Machinery Manufacturing	3	4
	3332 Industrial Machinery Manufacturing	3	4
	3333 Commercial & Service Industry Machinery Manufacturing	3	4
	3334 HVAC & Commercial Refrigeration Equip. Manufacturing	3	4
	3335 Metalworking Machinery Manufacturing	3	4
	3336 Engine, Turbine & Power Transmission Equip. Manufacturing	3	4
	3339 Other General Purpose Machinery Manufacturing	3	4
3340	COMPUTER & ELECTRONIC PRODUCT MANUFACTURING		
	3341 Computer & Peripheral Equipment Manufacturing	12	2
	3342 Communications Equipment Manufacturing	12	2
	3343 Audio & Video Equipment Manufacturing	12	2
	3344 Semiconductor & Other Electronic Component Manufacturing	12	2
	3345 Nav/Measuring/Medical/Control Instruments Manufacturing	12	2
	3346 Manufacturing & Reproducing Magnetic & Optical Media	12	2
3350	ELECTRIAL EQUIP, APPLIANCE & COMPONENT MFG.		
	3351 Electronic Lighting Equipment Manufacturing	14	4
	3352 Household Appliance Manufacturing	14	4
	3353 Electrical Equipment Manufacturing	14	4
	3359 Other Electrical & Equipment & Component Manufacturing	13	3
3360	TRANSPORTATION EQUIPMENT MANUFACTURING		
	3361 Motor Vehicle Manufacturing	43	5
	3362 Motor Vehicle Body and Trailer Manufacturing	43	5
	3363 Motor Vehicle Parts Manufacturing	43	5
	3364 Aerospace Product and Parts Manufacturing	43	5
	3365 Railroad Rolling Stock Manufacturing	43	5
	3366 Ship and Boat Building	43	5
	3369 Other Transportation Equipment Manufacturing	43	5
3370	FURNITURE & RELATED PRODUCT MANUFACTURING		
	3371 HH & Institutional Furniture & KL Cabinet Manufacturing	30	4
	3372 Office Furniture (Including Fixtures) Manufacturing	30	4
	3379 Other Furniture Related Product Manufacturing	30	4
3390	MISCELLANEOUS MANUFACTURING		
	3391 Medical Equipment & Supplies Manufacturing	4	5
	3399 Other Miscellaneous Manufacturing	4	5

DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND	PERCENT
		TABLE	TABLE
WHOLESALE TRADE			
4210	WHOLESALE TRADE, DURABLE GOODS		
	4211 Motor Vehicle/Motor Vehicle Pt & Supply Wholesalers	2	3
	4212 Furniture & Home Furnishing Wholesalers	2	3
	4213 Lumber & Other Construction Material Wholesalers	2	3
	4214 Professional & Commercial Equipment & Supply Wholesalers	2	3
	4215 Metal & Mineral (Exe Petroleum)Wholesalers	2	3
	4216 Eleactrical Goods Wholesalers	2	3
	4217 Hardware & Plumb & Heating Equipment & Suply Wholesalers	2	3
	4218 Machinery, Equipment & Supplies Wholesalers	2	3
	4219 Miscellaneous durable Goods Wholesalers	2	3
4220	WHOLESALE TRADE, NONDURABLE GOODS		
	4221 Paper & Paper Product Wholesalers	2	3
	4222 Drugs & Druggists' Sundries Wholesalers	2	3
	4223 Apparel, Piece Goods, and Notions Wholesalers	2	3
	4224 Grocery & Related Product Wholesalers	2	3
	4225 Farm Product Raw Material Wholesalers	2	3
	4226 Chemical & Allied Product Wholesalers	2	3
	4227 Petroleum and Petroleum Products Wholesalers	2	3
	4228 Beer/Wine/Distilled Alcoholic Beverage Wholesalers	2	3
	4229 Miscellaneous Nondurable Goods Wholesalers	2	3
RETAIL TRADE			
4410	MOTOR VEHICLE & PARTS DEALERS		
	4411 Automobile Dealers	2	3
	4412 Other Motor Vehicle Dealers	2	3
	4413 Automobile Parts, Accessories, & Tire Stores	38	3
4420	FURNITURE & HOME FURNISHINGS STORES		
	4421 Furniture Stores	38	3
	4422 Home Furnishings Stores	38	3
4430	ELECTRONIC AND APPLIANCE STORES		
	4431 Electronic and Appliance Stores	38	3
4440	BLDG. MATERIAL & GARDEN EQUIP. & SUPPLY DEALERS		
	4441 Building Material & Supplies Dealers and Mobile Home Dealers	2	3
	4442 Lawn & Garden Equipment and Supplies Stores	2	3
4450	FOOD AND BEVERAGE STORES		
	4451 Grocery Stores	38	3
	4452 Specialty Food Stores	38	3
	4453 Beer, Wine and Liquor Stores	38	3
4460	HEALTH AND PERSONAL CARE STORES		
	4461 Health and Personal Care Stores	38	3
4470	GASOLINE STATIONS		
	4471 Gasoline Stations	2	3

DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
4480	CLOTHING AND CLOTHING ACCESSORIES STORES		
	4481 Clothing Stores	38	3
	4482 Shoe Stores	38	3
	4483 Jewelry, Luggage and Leather Goods Stores	38	3
4510	SPORTING GOODS, HOBBY, BOOK, AND MUSIC STORES		
	4511 Sporting Goods/Hobby/Musical Instrument Stores	38	3
	4512 Book, Periodical, and Music Stores	38	3
4520	GENERAL MERCHANDISE STORES		
	4521 Department Stores	38	3
	4529 Other General Merchandise Stores	38	3
4530	MISCELLANEOUS STORE RETAILERS		
	4531 Florists	38	3
	4532 Office Supplies, Stationery & Gift Stores	38	3
	4533 Used Merchandise Stores	38	3
	4539 Other Miscellaneous Store Retailers	38	3
4540	NONSTORE RETAILERS		
	4541 Electronic Shopping and Mail-Order Houses	38	3
	4542 Vending Machine Operators	38	3
	4543 Direct Selling Establishments	38	3
4810	AIR TRANSPORTATION		
	4811 Scheduled Air Transportation	4	5
	4812 NonScheduled Air Transportation	1	2
4820	RAIL TRANSPORTATION		
	4821 Rail Transportation	5	6
4830	WATER TRANSPORTATION		
	4831 Deep Sea, Coastal & Great Lakes Water Transportation	8	7
	4832 Inland Water Transportation	8	7
4840	TRUCK TRANSPORTATION		
	4841 General Freight Trucking	1	3
	4842 Specialized Freight Trucking	40	3
4850	TRANSIT AND GROUND PASSENGER TRANSPORTATION		
	4851 Urban Transit Systems	1	3
	4852 Interurban and Rural Bus Transportation	1	3
	4853 Taxi and Limousine Service	1	3
	4854 School and Employee Bus Transportation	1	3
	4855 Charter Bus Industry	1	3
	4859 Other Transit & Ground Passenger Transportation		
4860	PIPELINE TRANSPORTATION		
	4861 Pipeline Transportation of Crude Oil	6	7
	4862 Pipeline Transportation of Natural Gas	6	7
	4869 Other Pipeline Transportation	6	7

DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
4870	SCENIC AND SIGHTSEEING TRANSPORTATION		
	4871 Scenic and Sightseeing Transportation, Land	1	3
	4872 Scenic and Sightseeing Transportation, Water	6	7
	4879 Scenic and Sightseeing Transportation, Other	1	3
4880	SUPPORT ACTIVITIES FOR TRANSPORTATION		
	4881 Support Activities for Air Transportation	2	3
	4882 Support Activities for Rail Transportation	5	6
	4883 Support Activities for Water Transportation	6	7
	4884 Support Activities for Road Transportation	11	3
	4885 Freight Transportation Arrangement	2	3
	4889 Other Support Activities for Transportation	2	3
4910	POSTAL SERVICE		
	4911 Postal Service	30	4
4920	COURIERS AND MESSENGERS		
	4921 Couriers and Messengers	1	2
	4922 Local Messengers and Local Delivery	1	2
4930	WAREHOUSEING AND STORAGE		
	4931 Warehousing and Storage	40	3
	INFORMATION		
5110	PUBLISHING INDUSTRIES		
	5111 Newspaper/Periodical/Book/Database Publishers	45	5
	5112 Software Publishers	28	2
5120	MOTION PICTURE AND SOUND RECORDING INDUSTRIES		
	5121 Motion Picture and Video Industries	27	5
	5122 Sound Recording Industries	27	5
5130	BROADCASTING AND TELECOMMUNICATIONS		
	5131 Radio and Television Broadcasting	1	2
	5132 Cable Networks and Program Distribution	2	3
	5133 Telecommunications	6	7
	5134 Communications General	2	3
5140	INFORMATION AND DATA PROCESSING SERVICES		
	5141 Information Services	30	4
	5142 Data Services	30	4
	FINANCE AND INSURANCE		
5210	MONETARY AUTHORITIES - CENTRAL BANK		
	5211 Monetary Authorities - Central Bank	7	4
5220	CREDIT INTERMEDIATION & RELATED ACTIVITIES		
	5221 Depository Credit Intermediation	30	4
	5222 Nondepository Credit Intermediation	30	4

DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
5230	SECURITY, COMMODITY CONTRACTS & LIKE ACTIVITY		
	5231 Security & Commodity Contract Intermediation & Brokerage	30	4
	5232 Securities & Commodity Exchanges	30	4
	5239 Other Financial Investment Activities	30	4
5240	INSURANCE CARRIERS AND RELATED ACTIVITIES		
	5241 Insurance Carriers	30	4
	5242 Agencies & Other Insurance Related Activities	30	4
5250	FUNDS, TRUSTS, AND OTHER FINANCIAL VEHICLES		
	5251 Insurance and Employee Benefit Funds	30	4
	5259 Other Investment Pools and Funds	30	4
REAL ESTATE AND RENTAL AND LEASING			
5310	REAL ESTATE		
	5311 Lessors of Real Estate	30	4
	5312 Offices of Real Estate Agents and Brokers	30	4
	5313 Activities Related to Real Estate	30	4
5320	RENTAL AND LEASING SERVICES		
	5321 Automotive Equipment Rental and Leasing	2	3
	5322 Consumer Goods Rental	2	3
	5323 General Rental Centers	2	3
	5324 Commercial/Industrial Equip Rental & Leasing	2	3
5330	LESSOR OF OTHER NONFINANCIAL INTANGIBLE ASSET		
	5331 Lessors of Other Nonfinancial Intangible Asset	30	4
PROFESSIONAL SCIENTIFIC & TECHNICAL SERVICES			
5410	PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES		
	5411 Legal Services	30	4
	5412 Accounting/Tax Prep/Bookkeeping/Payroll Taxes	30	4
	5413 Architectural, Engineering & Related Services	29	3
	5414 Specialized Design Services	30	4
	5415 Computer Systems Design and Related Services	28	2
	5416 Management, Sci. & Tech Consulting Services	30	4
	5417 Scientific Research and Development Services	30	4
	5418 Advertising and Related Services	30	4
	5419 Other Professional/Scientific/Technical Services	30	4
MANAGEMENT OF COMPANIES AND ENTERPRISES			
5510	MANAGEMENT OF COMPANIES AND ENTERPRISES		
	5511 Management of Companies and Enterprises	30	4

DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
ADMIN/SUPPORT WASTE MGT/REMEDATION SERVICES			
5610	ADMINISTRATIVE AND SUPPORT SERVICES		
	5611 Office Administrative Services	30	4
	5612 Facilities Support Services	30	4
	5613 Employment Services	30	4
	5614 Business Support Services	30	4
	5615 Travel Arrangement and Reservation Services	30	4
	5616 Investigation and Security Services	30	4
	5617 Services to Buildings and Dwellings	30	4
	5619 Other Support Services	30	4
5620	WASTE MANAGEMENT AND REMEDIATION SERVICES		
	5621 Waste Collection	40	3
	5622 Waste Treatment and Disposal	3	4
	5629 Remediation & Other Waste Management Services	3	4
EDUCATION SERVICES			
6110	EDUCATIONAL SERVICES		
	6111 Elementary and Secondary Schools	37	4
	6112 Junior Colleges	37	4
	6113 Colleges, Universities & Professional Schools	37	4
	6114 Business Schools & Computer & Management Training	37	4
	6115 Technical and Trade Schools	37	4
	6116 Other Schools and Instruction	37	4
	6117 Educational Support Services	37	4
HEALTH CARE AND SOCIAL ASSISTANCE			
6210	AMBULATORY HEALTH CARE SERVICES		
	6211 Offices of Physicians	19	4
	6212 Offices of Dentists	19	4
	6213 Offices of Other Health Practitioners	19	4
	6214 Outpatient Care Centers	19	4
	6215 Medical and Diagnostic Laboratories	19	4
	6216 Home Health Care Services	19	4
	6219 Other Ambulatory Health Care Services	19	4
6220	HOSPITALS		
	6221 General Medical and Surgical Hospitals	19	4
	6222 Psychiatric and Substance Abuse Hospitals	19	4
	6223 Other Specialty Hospitals	19	4
6230	NURSING AND RESIDENTIAL CARE FACILITIES		
	6231 Nursing Care Facilities	19	4
	6232 Residential Mental Retardation/Health Facilities	19	4
	6233 Community Care Facilities for the Elderly	19	4
	6239 Other Residential Care Facilities	19	4

DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
6240	SOCIAL ASSISTANCE		
	6241 Individual and Family Services	3	4
	6242 Community/Emergency and Other Relief Services	3	4
	6243 Vocational Rehabilitation Services	3	4
	6244 Child Care Services	3	4
	ARTS, ENTERTAINMENT, AND RECREATION		
7110	PERFORM ARTS, SPECTATOR SPORTS & RELATED IND		
	7111 Performing Arts Companies	3	4
	7112 Spectator Sports	3	4
	7113 Promoters of Entertainment Events	3	4
	7114 Agents/Managers for Artists & Other Public Figures	3	4
	7115 Independent Artists, Writers, and Performers	3	4
7120	MUSEUMS, HISTORICAL SITES & LIKE INSTITUTIONS		
	7121 Museums, Historical Sites & Like Institutions	3	4
7130	AMUSEMENT, GAMBLING & RECREATION INDUSTRIES		
	7131 Amusement Parks and Arcades	4	5
	7132 Gambling Industries	1	2
	7139 Other Amusement and Recreation Industries	3	4
	ACCOMMODATION AND FOOD SERVICES		
7210	ACCOMMODATION		
	7211 Traveler Accommodation	20	4
	7212 RV Parks & Recreational Camps	3	4
	7213 Rooming and Boarding Houses	20	4
7220	FOOD SERVICES AND DRINKING PLACES		
	7221 Full-Service Restaurants	35	4
	7222 Limited-Service Eating Places	35	4
	7223 Special Food Services	35	4
	7224 Drinking Places(Alcoholic Beverages)	35	4
	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)		
8110	REPAIR AND MAINTENANCE		
	8111 Automotive Repair and Maintenance	17	4
	8112 Electronic & Precision Equipment R&M	3	4
	8113 Commercial Equipment(Exc auto & Elec)R&M	3	4
	8114 Personal & Household Goods R&M	3	4
8120	PERSONAL AND LAUNDRY SERVICES		
	8121 Personal Care Services	2	3
	8122 Death Care Services	2	3
	8123 Dry-Cleaning and Laundry Services	21	3
	8124 Tanning Salons	3	4
	8129 Other Personal Service	2	3

DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
8130	RELIGIOUS/GRANT MAKING/PROF. LIKE ORGANIZATIONS		
	8131 Religious Organizations	3	4
	8132 Grantmaking and Giving Services	3	4
	8133 Social Advocacy Organizations	3	4
	8134 Civic and Social Organizations	3	4
	8139 Business/Labor/Political like Organizations	3	4
8140	PRIVATE HOUSEHOLDS		
	8141 Private Households	3	4
	PUBLIC ADMINISTRATION		
9210	GENERAL GOVERNMENT ADMINISTRATION		
	9211 General Government Administration	N/A	N/A
9220	JUSTICE, PUBLIC ORDER, AND SAFETY ACTIVITIES		
	9221 Justice, Public Order, and Safety Activities	N/A	N/A
9230	ADMINISTRATION OF HUMAN RESOURCE PROGRAMS		
	9231 Administration of Human Resource Programs	N/A	N/A
9240	ADMINISTRATION OF ENVIRONMENTAL QUALITY PROGRAMS		
	9241 Administration of Environmental Quality Programs	N/A	N/A
9250	ADMIN HOUSING/URBAN PLANNING/COMMUNITY DEVELOP		
	9251 Admin. Housing/Urban Planning/Community Develop.	N/A	N/A
9260	ADMINISTRATION OF ECONOMIC PROGRAMS		
	9261 Administration of Economic Programs	N/A	N/A
9270	SPACE RESEARCH AND TECHNOLOGY		
	9271 Space Research and Technology	N/A	N/A

TREND SCHEDULE 2019

	1	2	3	4	5	6	7	
2019	1.00	1.00	1.00	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	1.07	1.08	1.08	1.07	1.06	2015
2014	1.08	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		1.08	1.13	1.11	1.11	1.09	1.10	2012
2011		1.11	1.16	1.14	1.14	1.12	1.13	2011
2010			1.19	1.18	1.17	1.16	1.16	2010
2009			1.19	1.17	1.17	1.15	1.15	2009
2008				1.20	1.20	1.18		2008
2007				1.25	1.23	1.23		2007
2006					1.28	1.31		2006
2005					1.33	1.37		2005
2004					1.42	1.49		2004
2003						1.54		2003
2002						1.57		2002
2001						1.58		2001
2000						1.59		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
1981								1981

7/1/2019

TREND SCHEDULE 2019

	8	9	10	11	12	13	14	
2019	1.00	1.00	1.00	1.00	1.00	1.00	1.00	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	1.07	1.06	1.09	1.07	2015
2014	1.09	1.09	1.09	1.07	1.06	1.11	1.08	2014
2013	1.10	1.11	1.11			1.13	1.10	2013
2012	1.11	1.11	1.12			1.15	1.11	2012
2011	1.15	1.15	1.15			1.18	1.14	2011
2010	1.18	1.18	1.19				1.18	2010
2009	1.18	1.17	1.19				1.17	2009
2008	1.20		1.21					2008
2007	1.25		1.26					2007
2006	1.34		1.34					2006
2005	1.41		1.40					2005
2004	1.51		1.50					2004
2003	1.57							2003
2002	1.59							2002
2001	1.60							2001
2000	1.62							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
1981								1981

7/1/2019

TREND SCHEDULE 2019

	15	16	17	18	19	20	21	
2019	1.00	1.00	1.00	1.00	1.00	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	1.17	1.18	1.15	1.12	1.17	1.15	2010
2009	1.17	1.17	1.18	1.13	1.12	1.16	1.14	2009
2008		1.19		1.15				2008
2007		1.24		1.20				2007
2006		1.33		1.29				2006
2005		1.40		1.37				2005
2004		1.50		1.49				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
1981								1981

7/1/2019

TREND SCHEDULE 2019

	22	23	24	25	26	27	28	
2019	1.00	1.00	1.00	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	1.07	1.08	1.06	1.07	2015
2014	1.07	1.08	1.09	1.08	1.09	1.07	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		1.17	1.18	1.17	1.18	1.16		2010
2009		1.17	1.19	1.16	1.17	1.14		2009
2008			1.21	1.20		1.18		2008
2007			1.25	1.25		1.22		2007
2006			1.32					2006
2005			1.37					2005
2004			1.45					2004
2003			1.49					2003
2002			1.51					2002
2001			1.52					2001
2000			1.54					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
1981								1981

7/1/2019

TREND SCHEDULE 2019

	29	30	31	32	33	34	35	
2019	1.00	1.00	1.00	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	1.07	2015
2014	1.08	1.08	1.08	1.10	1.09	1.08	1.08	2014
2013	1.09	1.09	1.09	1.12		1.09	1.10	2013
2012	1.11	1.11	1.09	1.14		1.10	1.11	2012
2011	1.16	1.13	1.12	1.17		1.13	1.14	2011
2010		1.18	1.15	1.21		1.17	1.18	2010
2009		1.17	1.15	1.21		1.15	1.17	2009
2008				1.23		1.19		2008
2007				1.27		1.25		2007
2006						1.32		2006
2005						1.38		2005
2004						1.50		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
1981								1981

7/1/2019

TREND SCHEDULE 2019

	36	37	38	39	40	41	42	
2019	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2019
2018	1.02	1.02	1.02	1.02	1.02	1.02	1.02	2018
2017	1.05	1.06	1.06	1.06	1.05	1.06	1.05	2017
2016	1.06	1.08	1.08	1.08	1.08	1.08	1.07	2016
2015	1.05	1.07	1.07	1.08	1.07	1.08	1.06	2015
2014	1.06	1.07	1.08	1.09	1.08	1.09	1.07	2014
2013	1.07	1.08	1.10	1.11	1.09	1.11	1.08	2013
2012	1.07	1.08	1.11	1.13	1.09	1.12	1.09	2012
2011	1.11	1.11	1.14	1.16	1.12	1.15	1.12	2011
2010	1.13	1.14		1.19		1.18	1.16	2010
2009	1.12	1.13		1.19		1.18	1.13	2009
2008	1.16						1.18	2008
2007	1.22						1.23	2007
2006	1.30							2006
2005	1.37							2005
2004	1.49							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
1981								1981

7/1/2019

TREND SCHEDULE 2019

	43	44	45	46	47			
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	1.00			2015
2014	1.07	1.00	1.06	1.09	1.00			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	1.18	1.00	1.15	1.20				2008
2007	1.23	1.00	1.19	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		1.00		1.55				2000
1999		1.00		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				2.10				1989
1988				2.16				1988
1987								1987
1986								1986
1985								1985
1984								1984
1983								1983
1982								1982
1981								1981

7/1/2019

PERCENT GOOD TABLE

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

7/1/2019

NORMAL DEPRECIATION PERCENTAGE

Exepctancy	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
2019	15.00	10.00	8.00	6.00	5.00	3.00	2.00	2.00
2018	31.00	21.00	16.00	13.00	10.00	7.00	5.00	3.00
2017	48.00	33.00	24.00	20.00	15.00	10.00	7.00	5.00
2016	66.00	46.00	33.00	27.00	21.00	14.00	10.00	7.00
2015	77.00	57.00	42.00	34.00	27.00	18.00	13.00	9.00
2014	82.00	67.00	51.00	42.00	32.00	22.00	16.00	11.00
2013		74.00	61.00	50.00	38.00	26.00	19.00	14.00
2012		78.00	70.00	57.00	45.00	30.00	22.00	16.00
2011		80.00	76.00	64.00	51.00	35.00	25.00	18.00
2010			79.00	71.00	57.00	40.00	29.00	21.00
2009			80.00	76.00	63.00	45.00	32.00	24.00
2008				78.00	69.00	50.00	36.00	26.00
2007				80.00	74.00	55.00	40.00	29.00
2006					77.00	60.00	44.00	32.00
2005					79.00	65.00	48.00	35.00
2004					80.00	69.00	52.00	39.00
2003						73.00	56.00	42.00
2002						76.00	61.00	46.00
2001						78.00	66.00	49.00
2000						79.00	70.00	53.00
1999						80.00	70.00	53.00
1998							74.00	60.00
1997							74.00	60.00
1996							77.00	66.00
1995							77.00	66.00
1994							79.00	72.00
1993								72.00
1992								77.00
1991								77.00
1990								79.00
1989								79.00
1988								80.00

7/1/2019