



STATE OF WEST VIRGINIA

**Department of Revenue
State Tax Department**

**Joe Manchin III
Governor**

**Craig A. Griffith
Acting State Tax Commissioner**

June 8, 2010

TO ALL COUNTY ASSESSORS
STATE OF WEST VIRGINIA

Ladies and Gentlemen:

Enclosed is a copy of the 2010 Trend and Percent Good Tables for Tax Year 2011. Also included is a copy of the detailed list of the North American Industry Classification System (NAICS) codes. As a result of an analysis done on equipment cost indexes, trend factors have decreased approximately seven percent (7%) overall in comparison to Tax Year 2010.

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 Mr. Steve Judy, Appraiser Manager at 304-558-3940.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Amburgey".

Jeffrey A. Amburgey
Director
Property Tax Division

JAA/aj

Enclosures