



**WEST VIRGINIA  
TAX DIVISION**

**Eric Nelson**  
Secretary of Revenue

**Matthew Irby**  
Tax Commissioner

June 11, 2026

TO ALL COUNTY ASSESSORS  
STATE OF WEST VIRGINIA

Ladies and Gentlemen,

Enclosed is a copy of the 2026 Trend and Percent Good Tables for Tax Year 2027, along with a detailed list of North American Industry Classification System (NAICS) codes.

Please note, regardless of the NAICS code for the business account, the following valuation tables apply:

<b>Asset Category</b>	<b>Trend Table</b>	<b>Percent Good Table</b>
Furniture, Fixtures, and Leasehold Improvements	No. 30	No. 4
Computer Equipment	No. 47	No. 2

Should you require additional information or have questions, please contact us via email at [taxappraisalservices@wv.gov](mailto:taxappraisalservices@wv.gov) or call 304-205-6075.

Sincerely,

Denise Walker  
Assistant Director  
Property Tax

TREND SCHEDULE 2026

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	10	11	12	13	14	15	16	17	18	19	20	21	22	
2026	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2026
2025	1.06	1.05	1.06	1.06	1.06	1.06	1.05	1.06	1.07	1.05	1.05	1.07	1.07	1.07	1.05	1.05	1.07	1.07	1.07	1.06	1.06	1.06	1.07	1.06	1.05	1.06	1.05	2025
2024	1.10	1.08	1.09	1.09	1.09	1.11	1.08	1.09	1.12	1.08	1.08	1.10	1.11	1.10	1.08	1.08	1.10	1.11	1.10	1.09	1.09	1.10	1.11	1.09	1.08	1.10	1.08	2024
2023	1.12	1.08	1.11	1.10	1.11	1.13	1.09	1.11	1.15	1.11	1.11	1.11	1.12	1.11	1.11	1.11	1.11	1.12	1.11	1.11	1.11	1.12	1.13	1.11	1.10	1.11	1.09	2023
2022	1.14	1.12	1.13	1.10	1.13	1.17	1.09	1.13	1.17	1.14	1.16	1.10	1.12	1.10	1.14	1.16	1.10	1.12	1.10	1.14	1.13	1.14	1.15	1.14	1.14	1.12	1.10	2022
2021	1.32	1.27	1.33	1.29	1.33	1.38	1.28	1.33	1.40	1.36	1.32	1.33	1.36	1.33	1.36	1.32	1.33	1.36	1.33	1.34	1.33	1.32	1.37	1.32	1.30	1.33	1.29	2021
2020		1.36	1.44	1.41	1.44	1.49	1.39	1.44	1.52	1.48			1.51	1.47	1.48				1.51	1.47	1.44	1.44	1.43	1.50	1.42	1.39	1.44	2020
2019		1.38	1.45	1.41	1.45	1.49	1.40	1.45	1.53	1.49			1.50	1.46	1.49				1.50	1.46	1.45	1.45	1.44	1.51	1.43	1.41	1.45	2019
2018		1.42	1.50	1.45	1.50	1.55	1.45	1.50	1.60	1.56			1.55	1.51	1.56				1.55	1.51	1.50	1.50	1.48	1.57	1.48	1.46	1.50	2018
2017		1.47	1.55	1.49		1.59	1.50	1.55	1.64	1.60				1.57	1.60					1.57	1.56	1.56	1.53	1.62	1.53	1.51	1.55	2017
2016		1.50	1.58	1.51		1.61	1.53	1.58	1.66	1.63				1.61	1.63					1.61	1.59	1.59	1.56	1.65	1.57	1.54	1.59	2016
2015		1.50	1.57	1.49		1.59		1.57		1.62					1.62													2015
2014		1.52	1.59	1.50		1.60		1.59		1.63					1.63													2014
2013		1.54				1.62		1.61		1.65					1.65													2013
2012		1.56				1.63		1.62		1.67					1.67													2012
2011		1.56				1.63		1.62		1.67					1.67													2011
2010		1.64				1.72		1.72																				2010
2009		1.64				1.72		1.72																				2009
2008		1.69				1.76		1.76																				2008
2007		1.69				1.76		1.76																				2007
2006		1.80				1.97		1.92																				2006
2005		1.80																										2005
2004		1.98																										2004
2003		1.98																										2003
2002		2.04																										2002
2001		2.04																										2001
2000		2.08																										2000
1999		2.08																										1999
1998		2.13																										1998
1997		2.13																										1997
1996		2.18																										1996
1995		2.18																										1995
1994		2.29																										1994

TREND SCHEDULE 2026 CONT.

	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48		
2026	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2026
2025	1.07	1.07	1.07	1.04	1.06	1.04	1.06	1.06	1.07	1.07	1.06	1.06	1.05	1.06	1.05	1.05	1.06	1.05	1.06	1.06	1.06	1.06	1.00	1.06	1.07	1.00	1.06	2025
2024	1.11	1.11	1.10	1.07	1.09	1.07	1.09	1.09	1.11	1.11	1.11	1.11	1.08	1.10	1.09	1.09	1.09	1.09	1.09	1.09	1.10	1.00	1.09	1.11	1.00	1.09	2024	
2023	1.13	1.13	1.12	1.11	1.09	1.07	1.10	1.11	1.12	1.12	1.13	1.13	1.10	1.12	1.10	1.09	1.10	1.09	1.11	1.11	1.12	1.00	1.10	1.12	1.00	1.11	2023	
2022	1.14	1.17	1.12	1.16	1.11	1.09	1.13	1.13	1.13	1.13	1.17	1.17	1.13	1.14	1.13	1.10	1.10	1.10	1.13	1.14	1.14	1.00	1.10	1.12	1.00	1.13	2022	
2021	1.36	1.36	1.34	1.34	1.29	1.26	1.31	1.33	1.33	1.33	1.38	1.38	1.31	1.36	1.31	1.28	1.29	1.28	1.33	1.33	1.36	1.00	1.28	1.36	1.00	1.33	2021	
2020	1.49	1.46	1.45	1.46	1.43	1.39	1.39	1.44	1.47	1.47			1.49	1.40	1.48	1.41	1.41	1.41	1.44	1.43	1.49	1.00	1.39	1.51			2020	
2019	1.49	1.48	1.44	1.48	1.43	1.41	1.41	1.45	1.48	1.48			1.49	1.42	1.49	1.43	1.42	1.41	1.41	1.45	1.44	1.49	1.00	1.39	1.50		2019	
2018	1.55	1.53	1.50	1.55	1.47	1.45	1.46	1.50	1.53	1.53			1.55	1.47	1.54	1.48	1.47	1.45	1.45	1.50	1.49	1.55	1.00	1.42	1.55		2018	
2017	1.60	1.58	1.55	1.60	1.53	1.51		1.55	1.59	1.59			1.59	1.52	1.59	1.53		1.49		1.55	1.54	1.60	1.00	1.47	1.62		2017	
2016	1.63	1.61	1.58	1.62	1.56	1.54		1.58	1.62	1.62			1.61	1.55	1.62	1.56		1.51		1.58	1.58	1.62	1.00	1.50	1.65		2016	
2015			1.56		1.55	1.54				1.60			1.59		1.61					1.57	1.57	1.61	1.00	1.48	1.61		2015	
2014			1.57		1.56	1.57				1.62			1.60		1.62					1.59	1.59	1.62	1.00	1.49	1.60		2014	
2013													1.62		1.64					1.61			1.00		1.60		2013	
2012													1.63		1.64							1.00		1.58			2012	
2011													1.63		1.64							1.00		1.58			2011	
2010																							1.00		1.71		2010	
2009																							1.00		1.71		2009	
2008																							1.00		1.70		2008	
2007																							1.00		1.70		2007	
2006																							1.00		1.94		2006	
2005																								1.94			2005	
2004																								2.28			2004	
2003																								2.28			2003	
2002																								2.42			2002	
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