Eric Nelson
Secretary of Revenue

WEST VIRGINIA
TAX DIVISION

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:

Asset Category	Trend Table	Percent Good Table
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 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	15	16	17	18	19	20	21	22	23	24	
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	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	1.06	1.06	1.06	1.07	1.06	1.05	1.06	1.05	1.07	1.07	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	1.09	1.09	1.10	1.11	1.09	1.08	1.10	1.08	1.11	1.11	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	1.12	1.13	1.11	1.10	1.11	1.09	1.13	1.13	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	1.13	1.14	1.15	1.14	1.14	1.12	1.10	1.14	1.17	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	1.34	1.33	1.32	1.37	1.32	1.30	1.33	1.29	1.36	1.36	2021
2020		1.36	1.44	1.41	1.44	1.49	1.39	1.44	1.52	1.48			1.51	1.47	1.44	1.44	1.43	1.50	1.42	1.39	1.44		1.49	1.46	2020
2019		1.38	1.45	1.41	1.45	1.49	1.40	1.45	1.53	1.49			1.50	1.46	1.45	1.45	1.44	1.51	1.43	1.41	1.45		1.49	1.48	2019
2018		1.42	1.50	1.45	1.50	1.55	1.45	1.50	1.60	1.56			1.55	1.51	1.50	1.50	1.48	1.57	1.48	1.46	1.50		1.55	1.53	2018
2017		1.47	1.55	1.49		1.59	1.50	1.55	1.64	1.60				1.57	1.56	1.56	1.53	1.62	1.53	1.51	1.55		1.60	1.58	2017
2016		1.50	1.58	1.51		1.61	1.53	1.58	1.66	1.63				1.61	1.59	1.59	1.56	1.65	1.57	1.54	1.59		1.63	1.61	2016
2015		1.50	1.57	1.49		1.59		1.57		1.62								1.63							2015
2014		1.52	1.59	1.50		1.60		1.59		1.63								1.64							2014
2013		1.54				1.62		1.61		1.65								1.66							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.

	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	2026
2025	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	1.00	1.06	1.07	1.00	1.06	2025
2024	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	1.12	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	1.12	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	1.34	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	1.45	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	1.41	1.44	1.43	1.49	1.00	1.39	1.51			2020
2019	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	1.50	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	1.55	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	1.58	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					1.62			1.00		1.58			2012
2011										1.63		1.64					1.62			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
2001																						2.42			2001
2000																						2.43			2000
1999																						2.43			1999
1998																						2.47			1998
1997																						2.47			1997
1996																						2.49			1996
1995																						2.49			1995
1994																									1994

NORMAL DEPRECIATION PERCENTAGE

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
2026	15.00	10.00	8.00	6.00	5.00	3.00	2.00	2.00
2025	31.00	21.00	16.00	13.00	10.00	7.00	5.00	3.00
2024	48.00	33.00	24.00	20.00	15.00	10.00	7.00	5.00
2023	66.00	46.00	33.00	27.00	21.00	14.00	10.00	7.00
2022	77.00	57.00	42.00	34.00	27.00	18.00	13.00	9.00
2021	82.00	67.00	51.00	42.00	32.00	22.00	16.00	11.00
2020		74.00	61.00	50.00	38.00	26.00	19.00	14.00
2019		78.00	70.00	57.00	45.00	30.00	22.00	16.00
2018		80.00	76.00	64.00	51.00	35.00	25.00	18.00
2017			79.00	71.00	57.00	40.00	29.00	21.00
2016			80.00	76.00	63.00	45.00	32.00	24.00
2015				78.00	69.00	50.00	36.00	26.00
2014				80.00	74.00	55.00	40.00	29.00
2013					77.00	60.00	44.00	32.00
2012					79.00	65.00	48.00	35.00
2011					80.00	69.00	52.00	39.00
2010						73.00	56.00	42.00
2009						76.00	61.00	46.00
2008						78.00	66.00	49.00
2007						79.00	70.00	53.00
2006						80.00	70.00	53.00
2005							74.00	60.00
2004							74.00	60.00
2003							77.00	66.00
2002							77.00	66.00
2001							79.00	72.00
2000								72.00
1999								77.00
1998								77.00
1997								79.00
1996								79.00
1995								80.00
1994								80.00
1993								
1992								

PERCENT GOOD TABLE

	pp02	pp03	pp04	pp05	pp06	pp07	pp08	pp09
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
2026	85.00	90.00	92.00	94.00	95.00	97.00	98.00	98.00
2025	69.00	79.00	84.00	87.00	90.00	93.00	95.00	97.00
2024	52.00	67.00	76.00	80.00	85.00	90.00	93.00	95.00
2023	34.00	54.00	67.00	73.00	79.00	86.00	90.00	93.00
2022	23.00	43.00	58.00	66.00	73.00	82.00	87.00	91.00
2021	18.00	33.00	49.00	58.00	68.00	78.00	84.00	89.00
2020		26.00	39.00	50.00	62.00	74.00	81.00	86.00
2019		22.00	30.00	43.00	55.00	70.00	78.00	84.00
2018		20.00	24.00	36.00	49.00	65.00	75.00	82.00
2017			21.00	29.00	43.00	60.00	71.00	79.00
2016			20.00	24.00	37.00	55.00	68.00	76.00
2015				22.00	31.00	50.00	64.00	74.00
2014				20.00	26.00	45.00	60.00	71.00
2013					23.00	40.00	56.00	68.00
2012					21.00	35.00	52.00	65.00
2011					20.00	31.00	48.00	61.00
2010						27.00	44.00	58.00
2009						24.00	39.00	54.00
2008						22.00	34.00	51.00
2007						21.00	30.00	47.00
2006						20.00	30.00	47.00
2005							26.00	40.00
2004							26.00	40.00
2003							23.00	34.00
2002							23.00	34.00
2001							21.00	28.00
2000								28.00
1999								23.00
1998								23.00
1997								21.00
1996								21.00
1995								20.00
1994								20.00
1993								
1992								