



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

July 1, 2014

TO ALL COUNTY ASSESSORS
STATE OF WEST VIRGINIA

Ladies and Gentlemen:

Enclosed is a copy of the 2014 Trend and Percent Good Tables for Tax Year 2015. 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 Leroy Barker 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
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	PERCENT
		TABLE	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, & Tiolet 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 Procesing	18	6
	3315 Foundaries	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 TABLE	PERCENT GOOD 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	PERCENT
		TABLE	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	PERCENT
		TABLE	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 2014

	1	2	3	4	5	6	7	
2014	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2014
2013	1.01	1.01	1.01	1.01	1.01	1.01	1.01	2013
2012	1.01	1.01	1.01	1.01	1.01	1.01	1.01	2012
2011	1.04	1.04	1.04	1.04	1.04	1.04	1.04	2011
2010	1.08	1.08	1.08	1.08	1.08	1.08	1.07	2010
2009	1.07	1.07	1.07	1.07	1.07	1.07	1.06	2009
2008		1.10	1.10	1.10	1.10	1.10	1.09	2008
2007		1.14	1.14	1.14	1.14	1.14	1.12	2007
2006		1.20	1.20	1.20	1.20	1.20	1.17	2006
2005			1.26	1.26	1.26	1.26	1.21	2005
2004			1.35	1.35	1.35	1.35	1.29	2004
2003				1.40	1.40	1.40		2003
2002				1.42	1.42	1.42		2002
2001					1.43	1.43		2001
2000					1.45	1.45		2000
1999					1.47	1.47		1999
1998						1.48		1998
1997						1.49		1997
1996						1.51		1996
1995						1.54		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
1980								1980

TREND SCHEDULE 2014

	8	9	10	11	12	13	14	
2014	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2014
2013	1.01	1.00	1.01	1.01	1.00	1.00	1.00	2013
2012	1.02	1.01	1.02	1.03	0.99	0.99	0.99	2012
2011	1.05	1.03	1.05	1.06	1.02	1.01	1.01	2011
2010	1.08	1.06	1.08	1.09	1.07	1.06	1.06	2010
2009	1.07	1.05	1.08	1.09	1.05	1.06	1.06	2009
2008	1.11	1.08	1.12			1.06	1.06	2008
2007	1.16	1.13	1.17			1.12	1.12	2007
2006	1.23	1.20	1.24			1.21	1.21	2006
2005	1.29	1.26	1.29				1.30	2005
2004	1.40	1.37	1.40				1.42	2004
2003	1.45		1.45					2003
2002	1.48		1.48					2002
2001	1.49		1.49					2001
2000	1.51		1.50					2000
1999	1.53		1.53					1999
1998	1.54							1998
1997	1.55							1997
1996	1.57							1996
1995	1.60							1995
1994								1994
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TREND SCHEDULE 2014

	15	16	17	18	19	20	21	
2014	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2014
2013	1.00	1.00	1.00	1.00	1.01	1.01	1.01	2013
2012	1.01	1.01	1.01	1.01	1.01	1.02	1.01	2012
2011	1.04	1.04	1.04	1.04	1.04	1.05	1.04	2011
2010	1.08	1.08	1.07	1.08	1.08	1.08	1.08	2010
2009	1.07	1.07	1.06	1.06	1.07	1.08	1.07	2009
2008	1.10	1.10	1.09	1.10	1.10	1.11	1.10	2008
2007	1.14	1.14	1.13	1.15	1.14	1.14	1.15	2007
2006	1.22	1.22	1.18	1.22	1.21	1.20	1.21	2006
2005	1.28	1.28	1.24	1.28	1.27	1.25	1.26	2005
2004	1.38	1.38	1.33	1.40	1.35	1.32	1.36	2004
2003		1.43		1.45				2003
2002		1.45		1.48				2002
2001		1.46		1.49				2001
2000		1.48		1.50				2000
1999		1.51		1.53				1999
1998								1998
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TREND SCHEDULE 2014

	22	23	24	25	26	27	28	
2014	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2014
2013	1.00	1.00	1.00	1.00	1.01	1.01	1.01	2013
2012	1.01	1.01	1.01	1.00	1.03	1.01	1.01	2012
2011	1.05	1.05	1.05	1.03	1.07	1.04	1.03	2011
2010	1.08	1.08	1.08	1.07	1.11	1.08	1.06	2010
2009	1.06	1.06	1.06	1.05	1.11	1.08	1.05	2009
2008		1.10	1.10	1.09	1.16	1.10		2008
2007		1.13	1.13	1.13	1.21	1.14		2007
2006		1.18	1.18	1.19	1.26	1.19		2006
2005		1.23	1.23	1.25	1.32	1.25		2005
2004		1.33	1.33	1.34	1.43	1.35		2004
2003			1.37	1.39		1.39		2003
2002			1.40	1.41		1.41		2002
2001			1.40					2001
2000			1.41					2000
1999			1.44					1999
1998			1.44					1998
1997			1.46					1997
1996			1.48					1996
1995			1.50					1995
1994								1994
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TREND SCHEDULE 2014

	29	30	31	32	33	34	35	
2014	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2014
2013	1.01	1.01	1.01	1.01	1.00	1.00	1.01	2013
2012	1.01	1.01	1.02	1.02	1.01	1.01	1.02	2012
2011	1.03	1.03	1.05	1.05	1.04	1.04	1.05	2011
2010	1.06	1.06	1.08	1.08	1.07	1.07	1.08	2010
2009	1.05	1.05	1.07	1.07	1.05	1.05	1.08	2009
2008	1.08	1.08	1.10	1.10		1.09	1.10	2008
2007	1.12	1.12	1.15	1.15		1.15	1.14	2007
2006	1.17	1.17	1.20	1.20		1.22	1.21	2006
2005		1.21	1.26	1.26		1.29	1.25	2005
2004		1.28	1.36	1.36		1.40	1.33	2004
2003				1.42		1.45		2003
2002				1.44		1.48		2002
2001						1.50		2001
2000						1.52		2000
1999						1.54		1999
1998								1998
1997								1997
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TREND SCHEDULE 2014

	36	37	38	39	40	41	42	
2014	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2014
2013	1.00	1.03	1.01	1.00	1.00	1.01	1.00	2013
2012	1.00	1.05	1.02	1.01	1.02	1.03	1.01	2012
2011	1.03	1.08	1.04	1.04	1.05	1.05	1.04	2011
2010	1.06	1.11	1.07	1.06	1.08	1.09	1.07	2010
2009	1.05	1.10	1.07	1.05	1.07	1.08	1.07	2009
2008	1.08	1.14	1.10	1.08	1.11	1.10	1.10	2008
2007	1.13	1.17	1.13	1.12	1.15	1.14	1.14	2007
2006	1.19	1.23	1.18	1.16	1.19	1.18	1.22	2006
2005	1.24	1.28		1.21		1.23	1.27	2005
2004	1.33	1.37		1.29		1.31	1.37	2004
2003	1.37						1.42	2003
2002	1.40						1.45	2002
2001	1.41							2001
2000	1.42							2000
1999	1.44							1999
1998								1998
1997								1997
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1981								1981
1980								1980

TREND SCHEDULE 2014

	43	44	45	46	47	49	50	
2014	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2014
2013	1.00	1.00	1.00	1.01	1.00	1.00	1.00	2013
2012	1.01	1.00	1.01	1.01	1.00	1.01	1.01	2012
2011	1.04	1.00	1.03	1.04	1.00	1.04	1.04	2011
2010	1.07	1.00	1.07	1.08	1.00	1.07	1.07	2010
2009	1.06	1.00	1.06	1.07	1.00	1.07	1.06	2009
2008	1.09	1.00	1.08	1.10		1.10	1.09	2008
2007	1.14	1.00	1.12	1.14		1.14	1.14	2007
2006	1.20	1.00	1.18	1.20		1.22	1.20	2006
2005	1.26	1.00	1.23	1.26		1.27	1.26	2005
2004	1.36	1.00	1.31	1.35		1.37	1.36	2004
2003	1.41	1.00	1.34	1.40		1.42	1.41	2003
2002	1.44	1.00	1.37	1.42				2002
2001		1.00		1.43				2001
2000		1.00		1.45				2000
1999		1.00		1.47				1999
1998		1.00		1.48				1998
1997		1.00		1.49				1997
1996		1.00		1.51				1996
1995		1.00		1.54				1995
1994		1.00		1.59				1994
1993				1.64				1993
1992				1.67				1992
1991				1.69				1991
1990				1.72				1990
1989				1.77				1989
1988				1.86				1988
1987				1.97				1987
1986				2.02				1986
1985				2.11				1985
1984				2.44				1984
1983				2.93				1983
1982								1982
1981								1981
1980								1980

NORMAL DEPRECIATION PERCENTAGE

EXPECTANCY	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
2014	15	10	8	6	5	3	2	2
2013	31	21	16	13	10	7	5	3
2012	48	33	24	20	15	10	7	5
2011	66	46	33	27	21	14	10	7
2010	77	57	42	34	27	18	13	9
2009	82	67	51	42	32	22	16	11
2008		74	61	50	38	26	19	14
2007		78	70	57	45	30	22	16
2006		80	76	64	51	35	25	18
2005			79	71	57	40	29	21
2004			80	76	63	45	32	24
2003				78	69	50	36	26
2002				80	74	55	40	29
2001					77	60	44	32
2000					79	65	48	35
1999					80	69	52	39
1998						73	56	42
1997						76	61	46
1996						78	66	49
1995						79	70	53
1994						80	70	53
1993							74	60
1992							74	60
1991							77	66
1990							77	66
1989							79	72
1988								72
1987								77
1986								77
1985								79
1984								79
1983								80

PERCENT GOOD TABLE

EXPECTANCY	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
2014	85	90	92	94	95	97	98	98
2013	69	79	84	87	90	93	95	97
2012	52	67	76	80	85	90	93	95
2011	34	54	67	73	79	86	90	93
2010	23	43	58	66	73	82	87	91
2009	18	33	49	58	68	78	84	89
2008		26	39	50	62	74	81	86
2007		22	30	43	55	70	78	84
2006		20	24	36	49	65	75	82
2005			21	29	43	60	71	79
2004			20	24	37	55	68	76
2003				22	31	50	64	74
2002				20	26	45	60	71
2001					23	40	56	68
2000					21	35	52	65
1999					20	31	48	61
1998						27	44	58
1997						24	39	54
1996						22	34	51
1995						21	30	47
1994						20	30	47
1993							26	40
1992							26	40
1991							23	34
1990							23	34
1989							21	28
1988								28
1987								23
1986								23
1985								21
1984								21
1983								20