



**Dave Hardy**  
Secretary of Revenue

**Dale W. Steager**  
State Tax Commissioner

**STATE TAX DEPARTMENT**

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June 28, 2018

TO ALL COUNTY ASSESSORS  
STATE OF WEST VIRGINIA

*AMENDED*

Ladies and Gentlemen:

Enclosed is a copy of the 2018 Trend and Percent Good Tables for Tax Year 2019. 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 black 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 TABLE	PERCENT GOOD TABLE
<b>AGRICULTURE, FORESTRY, FISHING AND HUNTING</b>			
<b>1110</b>	<b>CROP PRODUCTION</b>		
	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
<b>1120</b>	<b>ANIMAL PRODUCTION</b>		
	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
<b>1130</b>	<b>FORESTRY AND LOGGING</b>		
	1131 Timber Tract Operations	N	N
	1132 Forest Nurseries & Gathering Forest Products	N	N
	1133 Logging	22	2
<b>1140</b>	<b>FISHING, HUNTING AND TRAPPING</b>		
	1141 Fishing	N	N
	1142 Hunting and Trapping	N	N
<b>1150</b>	<b>AGRICULTURE &amp; FORESTRY SUPPORT ACTIVITIES</b>		
	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
<b>MINING</b>			
<b>2110</b>	<b>OIL AND GAS EXTRACTION</b>		
	2111 Oil and Gas Extraction	33	2
	2112 Crude Petroleum and Natural Gas	34	6
<b>2120</b>	<b>MINING (EXCEPT OIL AND GAS)</b>		
	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
<b>2131</b>	<b>SUPPORT ACTIVITIES FOR MINING</b>		
	2131 Support Activities for Mining	26	4
<b>2210</b>	<b>UTILITIES</b>		
	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
<b>CONSTRUCTION</b>			
<b>2330</b>	<b>BUILDING, DEVELOPING, &amp; GENERAL CONTRACTING</b>		
2331	Land Subdivision and Land Development	11	2
2332	Residential Building Construction	11	2
2333	Nonresidential Building Construction	11	2
<b>2340</b>	<b>HEAVY CONSTRUCTION</b>		
2341	Highway, Street, Bridge & Tunnel Construction	11	2
2349	Other Heavy Construction	11	2
<b>2350</b>	<b>SPECIAL TRADE CONTRACTORS</b>		
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
<b>MANUFACTURING</b>			
<b>3110</b>	<b>FOOD MANUFACTURING</b>		
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
<b>3120</b>	<b>BEVERAGE AND TOBACCO PRODUCT MANUFACTURING</b>		
3121	Beverage Manufacturing	42	5
3122	Tobacco Manufacturing	5	5
<b>3130</b>	<b>TEXTILE MILLS</b>		
3131	Fiber, Yarn, and Thread Mills	39	4
3132	Fabric Mills	39	4
3133	Textile/Fabric Finishing/Fabric Coating Mills	39	4
<b>3140</b>	<b>TEXTILE PRODUCT MILLS</b>		
3141	Textile Furnishings Mills	38	4
3149	Other Textile Product Mills	38	4
<b>3150</b>	<b>APPAREL MANUFACTURING</b>		
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
<b>3160</b>	<b>LEATHER AND ALLIED PRODUCT MANUFACTURING</b>		
	3161 Leather and Hide Tanning and Finishing	4	5
	3162 Footwear Manufacturing	4	5
	3169 Other Leather & Allied Product Manufacturing	4	5
<b>3210</b>	<b>WOOD PRODUCT MANUFACTURING</b>		
	3211 Sawmills and Wood Preservation	41	4
	3212 Veneer, Plywood & Engineered Wood Product Mfg.	41	4
	3219 Other Wood Product Manufacturing	41	4
<b>3220</b>	<b>PAPER MANUFACTURING</b>		
	3221 Pulp, Paper and Paperboard Mills	32	5
	3222 Converted Paper Product Manufacturing	31	4
<b>3230</b>	<b>PRINTING AND RELATED SUPPORT ACTIVITIES</b>		
	3231 Printing and Related Support Activities	45	5
<b>3240</b>	<b>PETROLEUM AND COAL PRODUCTS MANUFACTURING</b>		
	3241 Petroleum and Coal Products Manufacturing	34	6
<b>3250</b>	<b>CHEMICAL MANUFACTURING</b>		
	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
<b>3260</b>	<b>PLASTICS &amp; RUBBER PRODUCTS MANUFACTURING</b>		
	3261 Plastics Product Manufacturing	3	4
	3262 Rubber Product Manufacturing	36	6
<b>3270</b>	<b>NONMETALLIC MINERAL PRODUCT MANUFACTURING</b>		
	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
<b>3310</b>	<b>PRIMARY METAL MANUFACTURING</b>		
	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 Foundaries	18	6

**DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

		TREND TABLE	PERCENT GOOD TABLE
<b>3320</b>	<b>FABRICATED METAL PRODUCT MANUFACTURING</b>		
	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
<b>3330</b>	<b>MACHINERY MANUFACTURING</b>		
	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
<b>3340</b>	<b>COMPUTER &amp; ELECTRONIC PRODUCT MANUFACTURING</b>		
	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
<b>3350</b>	<b>ELECTRIAL EQUIP, APPLIANCE &amp; COMPONENT MFG.</b>		
	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
<b>3360</b>	<b>TRANSPORTATION EQUIPMENT MANUFACTURING</b>		
	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
<b>3370</b>	<b>FURNITURE &amp; RELATED PRODUCT MANUFACTURING</b>		
	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
<b>3390</b>	<b>MISCELLANEOUS MANUFACTURING</b>		
	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
<b>WHOLESALE TRADE</b>			
<b>4210</b>	<b>WHOLESALE TRADE, DURABLE GOODS</b>		
	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
<b>4220</b>	<b>WHOLESALE TRADE, NONDURABLE GOODS</b>		
	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
<b>RETAIL TRADE</b>			
<b>4410</b>	<b>MOTOR VEHICLE &amp; PARTS DEALERS</b>		
	4411 Automobile Dealers	2	3
	4412 Other Motor Vehicle Dealers	2	3
	4413 Automobile Parts, Accessories, & Tire Stores	38	3
<b>4420</b>	<b>FURNITURE &amp; HOME FURNISHINGS STORES</b>		
	4421 Furniture Stores	38	3
	4422 Home Furnishings Stores	38	3
<b>4430</b>	<b>ELECTRONIC AND APPLIANCE STORES</b>		
	4431 Electronic and Appliance Stores	38	3
<b>4440</b>	<b>BLDG. MATERIAL &amp; GARDEN EQUIP. &amp; SUPPLY DEALERS</b>		
	4441 Building Material & Supplies Dealers and Mobile Home Dealers	2	3
	4442 Lawn & Garden Equipment and Supplies Stores	2	3
<b>4450</b>	<b>FOOD AND BEVERAGE STORES</b>		
	4451 Grocery Stores	38	3
	4452 Specialty Food Stores	38	3
	4453 Beer, Wine and Liquor Stores	38	3
<b>4460</b>	<b>HEALTH AND PERSONAL CARE STORES</b>		
	4461 Health and Personal Care Stores	38	3
<b>4470</b>	<b>GASOLINE STATIONS</b>		
	4471 Gasoline Stations	2	3

**DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

		TREND TABLE	PERCENT GOOD TABLE
<b>4480</b>	<b>CLOTHING AND CLOTHING ACCESSORIES STORES</b>		
4481	Clothing Stores	38	3
4482	Shoe Stores	38	3
4483	Jewelry, Luggage and Leather Goods Stores	38	3
<b>4510</b>	<b>SPORTING GOODS, HOBBY, BOOK, AND MUSIC STORES</b>		
4511	Sporting Goods/Hobby/Musical Instrument Stores	38	3
4512	Book, Periodical, and Music Stores	38	3
<b>4520</b>	<b>GENERAL MERCHANDISE STORES</b>		
4521	Department Stores	38	3
4529	Other General Merchandise Stores	38	3
<b>4530</b>	<b>MISCELLANEOUS STORE RETAILERS</b>		
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
<b>4540</b>	<b>NONSTORE RETAILERS</b>		
4541	Electronic Shopping and Mail-Order Houses	38	3
4542	Vending Machine Operators	38	3
4543	Direct Selling Establishments	38	3
<b>4810</b>	<b>AIR TRANSPORTATION</b>		
4811	Scheduled Air Transportation	4	5
4812	NonScheduled Air Transportation	1	2
<b>4820</b>	<b>RAIL TRANSPORTATION</b>		
4821	Rail Transportation	5	6
<b>4830</b>	<b>WATER TRANSPORTATION</b>		
4831	Deep Sea, Coastal & Great Lakes Water Transportation	8	7
4832	Inland Water Transportation	8	7
<b>4840</b>	<b>TRUCK TRANSPORTATION</b>		
4841	General Freight Trucking	1	3
4842	Specialized Freight Trucking	40	3
<b>4850</b>	<b>TRANSIT AND GROUND PASSENGER TRANSPORTATION</b>		
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		
<b>4860</b>	<b>PIPELINE TRANSPORTATION</b>		
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
<b>4870</b>	<b>SCENIC AND SIGHTSEEING TRANSPORTATION</b>		
4871	Scenic and Sightseeing Transportation, Land	1	3
4872	Scenic and Sightseeing Transportation, Water	6	7
4879	Scenic and Sightseeing Transportation, Other	1	3
<b>4880</b>	<b>SUPPORT ACTIVITIES FOR TRANSPORTATION</b>		
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
<b>4910</b>	<b>POSTAL SERVICE</b>		
4911	Postal Service	30	4
<b>4920</b>	<b>COURIERS AND MESSENGERS</b>		
4921	Couriers and Messengers	1	2
4922	Local Messengers and Local Delivery	1	2
<b>4930</b>	<b>WAREHOUSING AND STORAGE</b>		
4931	Warehousing and Storage	40	3
<b>INFORMATION</b>			
<b>5110</b>	<b>PUBLISHING INDUSTRIES</b>		
5111	Newspaper/Periodical/Book/Database Publishers	45	5
5112	Software Publishers	28	2
<b>5120</b>	<b>MOTION PICTURE AND SOUND RECORDING INDUSTRIES</b>		
5121	Motion Picture and Video Industries	27	5
5122	Sound Recording Industries	27	5
<b>5130</b>	<b>BROADCASTING AND TELECOMMUNICATIONS</b>		
5131	Radio and Television Broadcasting	1	2
5132	Cable Networks and Program Distribution	2	3
5133	Telecommunications	6	7
5134	Communications General	2	3
<b>5140</b>	<b>INFORMATION AND DATA PROCESSING SERVICES</b>		
5141	Information Services	30	4
5142	Data Services	30	4
<b>FINANCE AND INSURANCE</b>			
<b>5210</b>	<b>MONETARY AUTHORITIES - CENTRAL BANK</b>		
5211	Monetary Authorities - Central Bank	7	4
<b>5220</b>	<b>CREDIT INTERMEDIATION &amp; RELATED ACTIVITIES</b>		
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
<b>5230</b>	<b>SECURITY, COMMODITY CONTRACTS &amp; LIKE ACTIVITY</b>		
	5231 Security & Commodity Contract Intermediation & Brokerage	30	4
	5232 Securities & Commodity Exchanges	30	4
	5239 Other Financial Investment Activities	30	4
<b>5240</b>	<b>INSURANCE CARRIERS AND RELATED ACTIVITIES</b>		
	5241 Insurance Carriers	30	4
	5242 Agencies & Other Insurance Related Activities	30	4
<b>5250</b>	<b>FUNDS, TRUSTS, AND OTHER FINANCIAL VEHICLES</b>		
	5251 Insurance and Employee Benefit Funds	30	4
	5259 Other Investment Pools and Funds	30	4
<b>REAL ESTATE AND RENTAL AND LEASING</b>			
<b>5310</b>	<b>REAL ESTATE</b>		
	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
<b>5320</b>	<b>RENTAL AND LEASING SERVICES</b>		
	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
<b>5330</b>	<b>LESSOR OF OTHER NONFINANCIAL INTANGIBLE ASSET</b>		
	5331 Lessors of Other Nonfinancial Intangible Asset	30	4
<b>PROFESSIONAL SCIENTIFIC &amp; TECHNICAL SERVICES</b>			
<b>5410</b>	<b>PROFESSIONAL, SCIENTIFIC &amp; TECHNICAL SERVICES</b>		
	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
<b>MANAGEMENT OF COMPANIES AND ENTERPRISES</b>			
<b>5510</b>	<b>MANAGEMENT OF COMPANIES AND ENTERPRISES</b>		
	5511 Management of Companies and Enterprises	30	4

**DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

		TREND TABLE	PERCENT GOOD TABLE
<b>ADMIN/SUPPORT WASTE MGT/REMEDATION SERVICES</b>			
<b>5610</b>	<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>		
	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
<b>5620</b>	<b>WASTE MANAGEMENT AND REMEDIATION SERVICES</b>		
	5621 Waste Collection	40	3
	5622 Waste Treatment and Disposal	3	4
	5629 Remediation & Other Waste Management Services	3	4
<b>EDUCATION SERVICES</b>			
<b>6110</b>	<b>EDUCATIONAL SERVICES</b>		
	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
<b>HEALTH CARE AND SOCIAL ASSISTANCE</b>			
<b>6210</b>	<b>AMBULATORY HEALTH CARE SERVICES</b>		
	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
<b>6220</b>	<b>HOSPITALS</b>		
	6221 General Medical and Surgical Hospitals	19	4
	6222 Psychiatric and Substance Abuse Hospitals	19	4
	6223 Other Specialty Hospitals	19	4
<b>6230</b>	<b>NURSING AND RESIDENTIAL CARE FACILITIES</b>		
	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	PERCENT
		TABLE	GOOD
			TABLE
<b>6240</b>	<b>SOCIAL ASSISTANCE</b>		
	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
	<b>ARTS, ENTERTAINMENT, AND RECREATION</b>		
<b>7110</b>	<b>PERFORM ARTS, SPECTATOR SPORTS &amp; RELATED IND</b>		
	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
<b>7120</b>	<b>MUSEUMS, HISTORICAL SITES &amp; LIKE INSTITUTIONS</b>		
	7121 Museums, Historical Sites & Like Institutions	3	4
<b>7130</b>	<b>AMUSEMENT, GAMBLING &amp; RECREATION INDUSTRIES</b>		
	7131 Amusement Parks and Arcades	4	5
	7132 Gambling Industries	1	2
	7139 Other Amusement and Recreation Industries	3	4
	<b>ACCOMMODATION AND FOOD SERVICES</b>		
<b>7210</b>	<b>ACCOMMODATION</b>		
	7211 Traveler Accommodation	20	4
	7212 RV Parks & Recreational Camps	3	4
	7213 Rooming and Boarding Houses	20	4
<b>7220</b>	<b>FOOD SERVICES AND DRINKING PLACES</b>		
	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
	<b>OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)</b>		
<b>8110</b>	<b>REPAIR AND MAINTENANCE</b>		
	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
<b>8120</b>	<b>PERSONAL AND LAUNDRY SERVICES</b>		
	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
<b>8130</b>	<b>RELIGIOUS/GRANT MAKING/PROF. LIKE ORGANIZATIONS</b>		
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
<b>8140</b>	<b>PRIVATE HOUSEHOLDS</b>		
8141	Private Households	3	4
<b>PUBLIC ADMINISTRATION</b>			
<b>9210</b>	<b>GENERAL GOVERNMENT ADMINISTRATION</b>		
9211	General Government Administration	N/A	N/A
<b>9220</b>	<b>JUSTICE, PUBLIC ORDER, AND SAFETY ACTIVITIES</b>		
9221	Justice, Public Order, and Safety Activities	N/A	N/A
<b>9230</b>	<b>ADMINISTRATION OF HUMAN RESOURCE PROGRAMS</b>		
9231	Administration of Human Resource Programs	N/A	N/A
<b>9240</b>	<b>ADMINISTRATION OF ENVIRONMENTAL QUALITY PROGRAMS</b>		
9241	Administration of Environmental Quality Programs	N/A	N/A
<b>9250</b>	<b>ADMIN HOUSING/URBAN PLANNING/COMMUNITY DEVELOP</b>		
9251	Admin. Housing/Urban Planning/Community Develop.	N/A	N/A
<b>9260</b>	<b>ADMINISTRATION OF ECONOMIC PROGRAMS</b>		
9261	Administration of Economic Programs	N/A	N/A
<b>9270</b>	<b>SPACE RESEARCH AND TECHNOLOGY</b>		
9271	Space Research and Technology	N/A	N/A

**TREND SCHEDULE 2018**

	1	2	3	4	5	6	7	
2018	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2018
2017	1.02	1.02	1.02	1.02	1.02	1.02	1.02	2017
2016	1.04	1.04	1.04	1.04	1.04	1.04	1.04	2016
2015	1.03	1.03	1.03	1.03	1.03	1.03	1.03	2015
2014	1.04	1.04	1.04	1.04	1.04	1.04	1.05	2014
2013	1.05	1.05	1.05	1.05	1.05	1.05	1.06	2013
2012	1.06	1.06	1.06	1.06	1.06	1.06	1.07	2012
2011		1.09	1.09	1.09	1.09	1.09	1.10	2011
2010		1.12	1.12	1.12	1.12	1.12	1.13	2010
2009		1.12	1.12	1.12	1.12	1.12	1.12	2009
2008			1.15	1.15	1.15	1.15	1.15	2008
2007			1.19	1.19	1.19	1.19	1.19	2007
2006			1.19	1.26	1.26	1.26		2006
2005				1.32	1.32	1.32		2005
2004					1.42	1.42		2004
2003					1.46	1.46		2003
2002					1.49	1.49		2002
2001						1.50		2001
2000						1.51		2000
1999						1.54		1999
1998						1.54		1998
1997								1997
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**TREND SCHEDULE 2018**

	8	9	10	11	12	13	14	
2018	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2018
2017	1.01	1.01	1.01	1.01	1.02	1.02	1.02	2017
2016	1.03	1.02	1.03	1.03	1.05	1.02	1.02	2016
2015	1.02	1.01	1.03	1.03	1.02	1.01	1.01	2015
2014	1.03	1.02	1.04	1.04	1.02	1.02	1.02	2014
2013	1.04	1.03	1.05	1.06	1.03	1.00	1.00	2013
2012	1.05	1.03	1.07	1.08	1.02	1.03	1.03	2012
2011	1.09	1.06	1.10			1.08	1.08	2011
2010	1.12	1.09	1.13			1.07	1.07	2010
2009	1.11	1.07	1.12				1.08	2009
2008	1.16	1.11	1.18				1.14	2008
2007	1.21	1.16	1.23					2007
2006	1.27	1.16	1.29					2006
2005	1.33		1.35					2005
2004	1.45		1.46					2004
2003	1.51		1.51					2003
2002	1.54		1.54					2002
2001	1.55							2001
2000	1.56							2000
1999	1.59							1999
1998	1.60							1998
1997								1997
1996								1996
1995								1995
1994								1994
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1987								1987
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**TREND SCHEDULE 2018**

	15	16	17	18	19	20	21	
2018	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2018
2017	1.02	1.02	1.02	1.01	1.02	1.02	1.02	2017
2016	1.04	1.04	1.04	1.03	1.04	1.03	1.04	2016
2015	1.03	1.03	1.02	1.02	1.03	1.04	1.03	2015
2014	1.04	1.04	1.03	1.03	1.04	1.05	1.04	2014
2013	1.05	1.05	1.04	1.04	1.06	1.07	1.05	2013
2012	1.06	1.06	1.05	1.05	1.07	1.08	1.06	2012
2011	1.09	1.09	1.08	1.08	1.09	1.11	1.09	2011
2010	1.13	1.13	1.11	1.11	1.13	1.14	1.12	2010
2009	1.12	1.12	1.10	1.10	1.13	1.14	1.11	2009
2008	1.15	1.15	1.13	1.14	1.16	1.17	1.15	2008
2007	1.19	1.19	1.17	1.19	1.20	1.21	1.20	2007
2006		1.27		1.26				2006
2005		1.34		1.33				2005
2004		1.44		1.45				2004
2003		1.50		1.50				2003
2002		1.52		1.53				2002
2001		1.52		1.53				2001
2000								2000
1999								1999
1998								1998
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**TREND SCHEDULE 2018**

	22	23	24	25	26	27	28	
2018	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2018
2017	1.02	1.02	1.02	1.02	1.02	1.02	1.01	2017
2016	1.04	1.04	1.04	1.04	1.03	1.04	1.03	2016
2015	1.03	1.03	1.03	1.02	1.03	1.03	1.03	2015
2014	1.03	1.03	1.03	1.03	1.04	1.04	1.04	2014
2013	1.05	1.05	1.05	1.04	1.06	1.05	1.06	2013
2012	1.06	1.06	1.06	1.04	1.08	1.06	1.06	2012
2011		1.09	1.09	1.07	1.13	1.09		2011
2010		1.12	1.12	1.11	1.16	1.13		2010
2009		1.10	1.10	1.09	1.16	1.13		2009
2008		1.14	1.14	1.13	1.21	1.15		2008
2007		1.18	1.18	1.17	1.27	1.19		2007
2006			1.23	1.24		1.25		2006
2005			1.29	1.29		1.31		2005
2004			1.38					2004
2003			1.43					2003
2002			1.45					2002
2001			1.46					2001
2000			1.47					2000
1999			1.50					1999
1998			1.50					1998
1997								1997
1996								1996
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**TREND SCHEDULE 2018**

	29	30	31	32	33	34	35	
2018	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2018
2017	1.01	1.01	1.02	1.02	1.01	1.01	1.02	2017
2016	1.03	1.03	1.04	1.04	1.02	1.02	1.04	2016
2015	1.03	1.03	1.03	1.03	1.01	1.01	1.04	2015
2014	1.04	1.04	1.04	1.04	1.02	1.02	1.05	2014
2013	1.06	1.06	1.05	1.05	1.03	1.03	1.07	2013
2012	1.06	1.06	1.06	1.06	1.03	1.03	1.08	2012
2011	1.08	1.08	1.09	1.09		1.07	1.11	2011
2010	1.11	1.11	1.13	1.13		1.09	1.14	2010
2009	1.11	1.11	1.12	1.12		1.08	1.14	2009
2008		1.14	1.15	1.15		1.12	1.17	2008
2007		1.18	1.20	1.20		1.17	1.21	2007
2006				1.26		1.25		2006
2005				1.32		1.32		2005
2004						1.44		2004
2003						1.49		2003
2002						1.52		2002
2001								2001
2000								2000
1999								1999
1998								1998
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1985								1985
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1982								1982
1981								1981

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**TREND SCHEDULE 2018**

	36	37	38	39	40	41	42	
2018	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2018
2017	1.01	1.02	1.02	1.01	1.02	1.02	1.02	2017
2016	1.03	1.04	1.04	1.03	1.04	1.04	1.04	2016
2015	1.02	1.03	1.04	1.01	1.04	1.02	1.02	2015
2014	1.03	1.05	1.05	1.02	1.05	1.03	1.03	2014
2013	1.04	1.06	1.06	1.03	1.06	1.04	1.04	2013
2012	1.04	1.08	1.08	1.04	1.08	1.04	1.04	2012
2011	1.07	1.11	1.10	1.06	1.11	1.07	1.07	2011
2010	1.10	1.14	1.14	1.09	1.14	1.10	1.10	2010
2009	1.09	1.13	1.13	1.08	1.14	1.09	1.09	2009
2008	1.13	1.17		1.11		1.11	1.11	2008
2007	1.17	1.21		1.15		1.15	1.15	2007
2006	1.23					1.22	1.22	2006
2005	1.29					1.27	1.27	2005
2004	1.38					1.35		2004
2003	1.43					1.39		2003
2002	1.46							2002
2001								2001
2000								2000
1999								1999
1998								1998
1997								1997
1996								1996
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1987								1987
1986								1986
1985								1985
1984								1984
1983								1983
1982								1982
1981								1981

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**TREND SCHEDULE 2018**

	43	44	45	46	47			
2018	1.00	1.00	1.00	1.00	1.00			2018
2017	1.02	1.00	1.02	1.04	1.00			2017
2016	1.04	1.00	1.04	1.03	1.00			2016
2015	1.02	1.00	1.02	1.03	1.00			2015
2014	1.03	1.00	1.03	1.04	1.00			2014
2013	1.04	1.00	1.04	1.05	1.00			2013
2012	1.04	1.00	1.04	1.06				2012
2011	1.07	1.00	1.07	1.09				2011
2010	1.10	1.00	1.10	1.12				2010
2009	1.09	1.00	1.09	1.12				2009
2008	1.11	1.00	1.11	1.15				2008
2007	1.15	1.00	1.15	1.19				2007
2006	1.22	1.00	1.22	1.26				2006
2005	1.27	1.00	1.27	1.32				2005
2004		1.00		1.42				2004
2003		1.00		1.43				2003
2002		1.00		1.46				2002
2001		1.00		1.39				2001
2000		1.00		1.40				2000
1999		1.00		1.43				1999
1998		1.00		1.43				1998
1997				1.52				1997
1996				1.54				1996
1995				1.56				1995
1994				1.62				1994
1993				1.62				1993
1992				1.70				1992
1991				1.70				1991
1990				1.75				1990
1989				1.75				1989
1988				1.90				1988
1987				1.90				1987
1986				2.08				1986
1985								1985
1984								1984
1983								1983
1982								1982
1981								1981

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**NORMAL DEPRECIATION PERCENTAGE**

<b>Exepctancy</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Effective Age</b>	<b>5 YEARS</b>	<b>8 YEARS</b>	<b>10 YEARS</b>	<b>12 YEARS</b>	<b>15 YEARS</b>	<b>20 YEARS</b>	<b>25 YEARS</b>	<b>30 YEARS</b>
2018	15.00	10.00	8.00	6.00	5.00	3.00	2.00	2.00
2017	31.00	21.00	16.00	13.00	10.00	7.00	5.00	3.00
2016	48.00	33.00	24.00	20.00	15.00	10.00	7.00	5.00
2015	66.00	46.00	33.00	27.00	21.00	14.00	10.00	7.00
2014	77.00	57.00	42.00	34.00	27.00	18.00	13.00	9.00
2013	82.00	67.00	51.00	42.00	32.00	22.00	16.00	11.00
2012		74.00	61.00	50.00	38.00	26.00	19.00	14.00
2011		78.00	70.00	57.00	45.00	30.00	22.00	16.00
2010		80.00	76.00	64.00	51.00	35.00	25.00	18.00
2009			79.00	71.00	57.00	40.00	29.00	21.00
2008			80.00	76.00	63.00	45.00	32.00	24.00
2007				78.00	69.00	50.00	36.00	26.00
2006				80.00	74.00	55.00	40.00	29.00
2005					77.00	60.00	44.00	32.00
2004					79.00	65.00	48.00	35.00
2003					80.00	69.00	52.00	39.00
2002						73.00	56.00	42.00
2001						76.00	61.00	46.00
2000						78.00	66.00	49.00
1999						79.00	70.00	53.00
1998						80.00	70.00	53.00
1997							74.00	60.00
1996							74.00	60.00
1995							77.00	66.00
1994							77.00	66.00
1993							79.00	72.00
1992								72.00
1991								77.00
1990								77.00
1989								79.00
1988								79.00
1987								80.00

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**PERCENT GOOD TABLE**

<b>Exepctancy</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Effective Age</b>	<b>5 YEARS</b>	<b>8 YEARS</b>	<b>10 YEARS</b>	<b>12 YEARS</b>	<b>15 YEARS</b>	<b>20 YEARS</b>	<b>25 YEARS</b>	<b>30 YEARS</b>
2018	85.00	90.00	92.00	94.00	95.00	97.00	98.00	98.00
2017	69.00	79.00	84.00	87.00	90.00	93.00	95.00	97.00
2016	52.00	67.00	76.00	80.00	85.00	90.00	93.00	95.00
2015	34.00	54.00	67.00	73.00	79.00	86.00	90.00	93.00
2014	23.00	43.00	58.00	66.00	73.00	82.00	87.00	91.00
2013	18.00	33.00	49.00	58.00	68.00	78.00	84.00	89.00
2012		26.00	39.00	50.00	62.00	74.00	81.00	86.00
2011		22.00	30.00	43.00	55.00	70.00	78.00	84.00
2010		20.00	24.00	36.00	49.00	65.00	75.00	82.00
2009			21.00	29.00	43.00	60.00	71.00	79.00
2008			20.00	24.00	37.00	55.00	68.00	76.00
2007				22.00	31.00	50.00	64.00	74.00
2006				20.00	26.00	45.00	60.00	71.00
2005					23.00	40.00	56.00	68.00
2004					21.00	35.00	52.00	65.00
2003					20.00	31.00	48.00	61.00
2002						27.00	44.00	58.00
2001						24.00	39.00	54.00
2000						22.00	34.00	51.00
1999						21.00	30.00	47.00
1998						20.00	30.00	47.00
1997							26.00	40.00
1996							26.00	40.00
1995							23.00	34.00
1994							23.00	34.00
1993							21.00	28.00
1992								28.00
1991								23.00
1990								23.00
1989								21.00
1988								21.00
1987								20.00

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