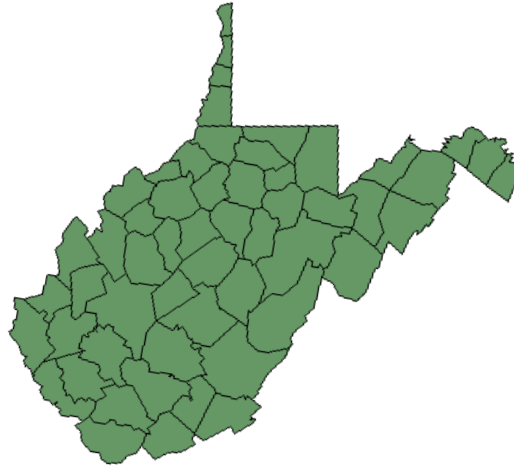
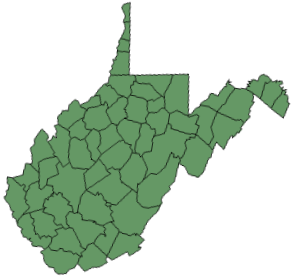


# **WEST VIRGINIA ASSESSMENT RATIO STUDY TAX YEAR 2014**



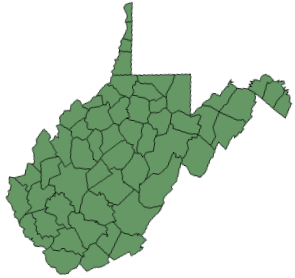
**STATE TAX COMMISSIONER  
Mark W. Matkovich**

**PROPERTY TAX DIVISION  
December 2014**



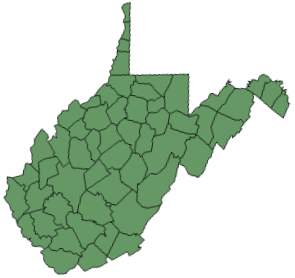
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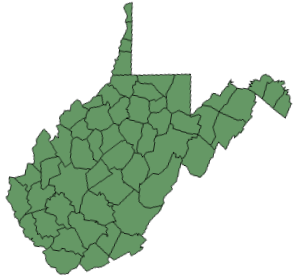
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## PREFACE

This report compares real property assessed values to selling prices of properties sold in West Virginia. Assessments used in this report are Tax Year 2014 assessed values found on the property books in each of the fifty-five counties. They represent a fractional assessment of the market value of each property as of July 1, 2013. The time period of the sales involved is July 1, 2012 through June 30, 2013. Any sales that were more than plus or minus two standard deviations from the median in a county may have been eliminated from that county's ratio calculation by the State Tax Department.

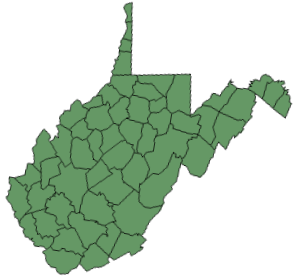


# I. METHODOLOGY AND TERMS

The time period of the sales involved is July 1, 2012 through June 30, 2013. Only sales judged to be a valid arms-length sales by county assessors were used. West Virginia Code §7-7-6a requires all sales information to be verified and entered into the **I**ntegrated **A**ssessment **S**ystem (IAS) by the fifty-five (55) county assessors. Completion dates and instructions for verification and data entry are located in APPENDIX A. The total number of sales for each county are displayed by validity codes in APPENDIX B.

Tables in this study display data for each county for the following types of property: residential, apartment, commercial, and industrial. In this study, no data is displayed for any county with fewer than three (3) reported sales. If, however, a county's total reported sales for improved and vacant property is three (3) or greater, the data will then be provided.

The tables in Section II display assessment ratios for residential, apartment, commercial, and industrial property and all property less farm and timber in each county. Each table lists the number of sales for improved property, vacant property, and a combination of these. Statistical data presented are the aggregate ratio, median and the coefficient of dispersion about the median, CÖD.



# I. METHODOLOGY AND TERMS (CONT.)

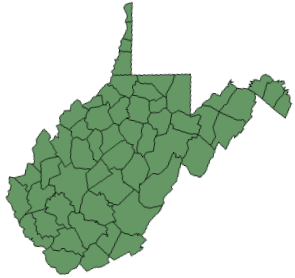
The following is an example of the methodology employed using five (5) sales and their assessed values to illustrate the calculations used in this report.

<u>Sale #</u>			<u>Assessment</u>		<u>Sale Price</u>		<u>Ratio</u>
1	100	X	32,100	÷	69,000	=	46.52
2	100	X	9,600	÷	10,500	=	91.43
3	100	X	27,400	÷	75,000	=	36.53
4	100	X	18,700	÷	22,500	=	83.11
5	100	X	<u>10,900</u>	÷	<u>17,500</u>	=	62.29
Total			98,700		194,500		

The aggregate ratio or weighted mean ( $\bar{A/S}$ ) is defined as the ratio of the total assessed values to the total considerations. To determine this ratio, the total assessed value of the sales is divided by the total of the sale price. In the above example, the calculation is:

$$100 \quad X \quad 98,700 \quad \div \quad 194,500 \quad = \quad 50.75$$

The median ( $A/S$ ) is the middle ratio when the ratios are arrayed in ascending or descending order. If the number of ratios is odd, the median is that ratio ranked as  $(n+1)/2$ , where “n” is the number of ratios. If the number of ratios is even, the median is computed as the midpoint between the two middle ratios.



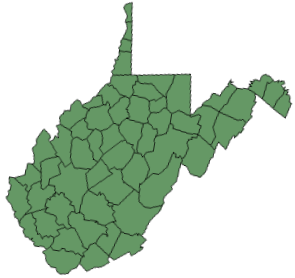
# I. METHODOLOGY AND TERMS (CONT.)

In our example there are five (5) ratios and when arrayed in ascending order the median is the third ratio,  $(5+1)/2=3$ , in the array:

- (1) 36.53
- (2) 46.52
- (3) 62.29 = Median Ratio (**A/S**)
- (4) 83.11
- (5) 91.43

The final statistic shown in these reports is the coefficient of dispersion (**C $\tilde{O}$ D**) about the median, the average deviation of a group of assessment ratios taken around the median and expressed as a percentage of that measure. The formula for calculating the **C $\tilde{O}$ D** for the above example is as follows:

TERMS:	<b>C<math>\tilde{O}</math>D</b>	= Coefficient of Dispersion about the Median
	<b>A/S</b>	= Median
	<b>n</b>	= Number of Sales
	<b><u>A/S</u></b>	= Individual Ratios



# I. METHODOLOGY AND TERMS (CONT.)

FORMULA:

$$\tilde{\mathbf{C}}\tilde{\mathbf{O}}\mathbf{D} = \frac{100}{\tilde{\mathbf{A}}/\tilde{\mathbf{S}}} \left( \frac{\sum_{i=1}^n |A_i/S_i - \tilde{\mathbf{A}}/\tilde{\mathbf{S}}|}{n} \right)$$

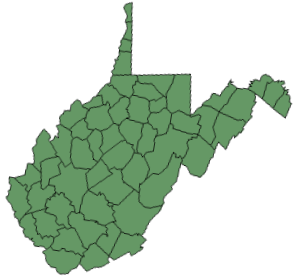
CALCULATION:

$$\tilde{\mathbf{C}}\tilde{\mathbf{O}}\mathbf{D} = \frac{100}{62.29} \left( \frac{91.48}{5} \right) = 29.37$$

The coefficient of dispersion is a method for determining how closely each county's ratios are arrayed about the median ratio. A large **C $\tilde{\mathbf{O}}\mathbf{D}$**  indicates that a great disparity exists in the assessment of property. On the other hand, a small **C $\tilde{\mathbf{O}}\mathbf{D}$**  indicates that the assessment ratios are clustered about the median and more homogeneous assessments exist in that county.

As a general rule, a **C $\tilde{\mathbf{O}}\mathbf{D}$**  of 15 or less for improved residential property signifies a homogeneous distribution of values. For other property types a **C $\tilde{\mathbf{O}}\mathbf{D}$**  of 20 or below is considered to indicate assessment homogeneity.



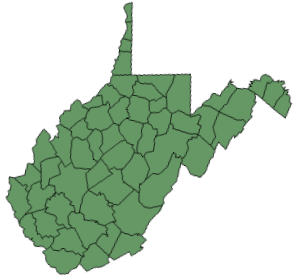


# I. METHODOLOGY AND TERMS (CONT.)

The concept of the coefficient of dispersion about the median is illustrated by the example shown below:

	<u>Sale #</u>		<u>Assessment</u>		<u>Sale Price</u>		<u>Ratio</u>	
<u>County A</u>	1	100	X	27,400	÷	75,000	=	36.53
	2	100	X	32,100	÷	69,000	=	46.52
	3	100	X	10,900	÷	17,500	=	62.29 = Mediañ (A/S)
	4	100	X	18,700	÷	22,500	=	83.11
	5	100	X	9,600	÷	10,500	=	91.43
<u>County B</u>	1	100	X	13,100	÷	24,000	=	54.58
	2	100	X	10,200	÷	17,359	=	58.76
	3	100	X	10,900	÷	17,500	=	62.29 = Mediañ (A/S)
	4	100	X	13,000	÷	20,000	=	65.00
	5	100	X	7,100	÷	10,000	=	71.00

In this example, both counties have a median of 62.29 for the residential property but the difference in the **C<sup>o</sup>D** for each county illustrates a difference in the homogeneity of the assessed values, as illustrated on the following page.



## I. METHODOLOGY AND TERMS (CONT.)

County A:

$$\text{C}\tilde{\text{O}}\text{D} = \frac{100}{62.29} \left( \frac{91.48}{5} \right) = 29.37$$

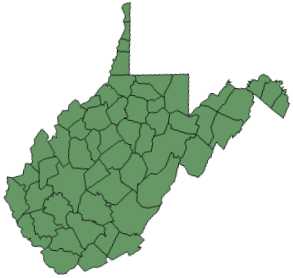
County B:

$$\text{C}\tilde{\text{O}}\text{D} = \frac{100}{62.29} \left( \frac{22.65}{5} \right) = 7.27$$

County A has a **C** $\tilde{\text{O}}$ **D** of 29.37 which indicates a large disparity of property assessments in that county. The **C** $\tilde{\text{O}}$ **D** for County A is higher than the generally acceptable 15 to 20.

County B shows a **C** $\tilde{\text{O}}$ **D** of only 7.27. County B ratios cluster more closely about the median; therefore, these assessments are more homogeneous, and would be considered more equitable.

Section II displays the relationship of assessed values to market and the uniformity of assessments through the use of the aggregate ratio, median and the coefficient of dispersion for all counties and the State. Section III has tables showing the ratios and **C** $\tilde{\text{O}}$ **D** for property types among tax classes 2, 3, and 4.



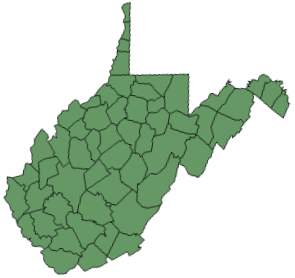
## II. ASSESSMENT RATIOS

Reports in this section display data using sales verified by the assessor. The recording period of the sales involved is July 1, 2012 through June 30, 2013. This data is for the Tax Year 2014 assessed values representing property values as of July 1, 2013.

The three tables II.A, II.B, and II.C are maps showing the aggregate ratio, median, and coefficient of dispersion of improved residential assessed values to sale prices for all counties in West Virginia.

Table II.D shows the median or aggregate ratio and **C $\ddot{O}$ D** data for residential improved property stratified by sale price level. If properties selling for different prices are assessed uniformly, then the median should be approximately the same regardless of sales price range.

Tables II.E through II.H display information for four different types of property: residential, apartment, commercial, and industrial. Table II.I shows the same information for all properties combined except farm and timber sold in the county. Each table lists the number of sales for improved property, vacant property, and a total of both, with aggregate ratio, median, and the **C $\ddot{O}$ D** displayed. The final table, II.J, in this section lists statewide totals for each type of property. Statistics shown are the number of sales, aggregate ratio, median, and the **C $\ddot{O}$ D**.

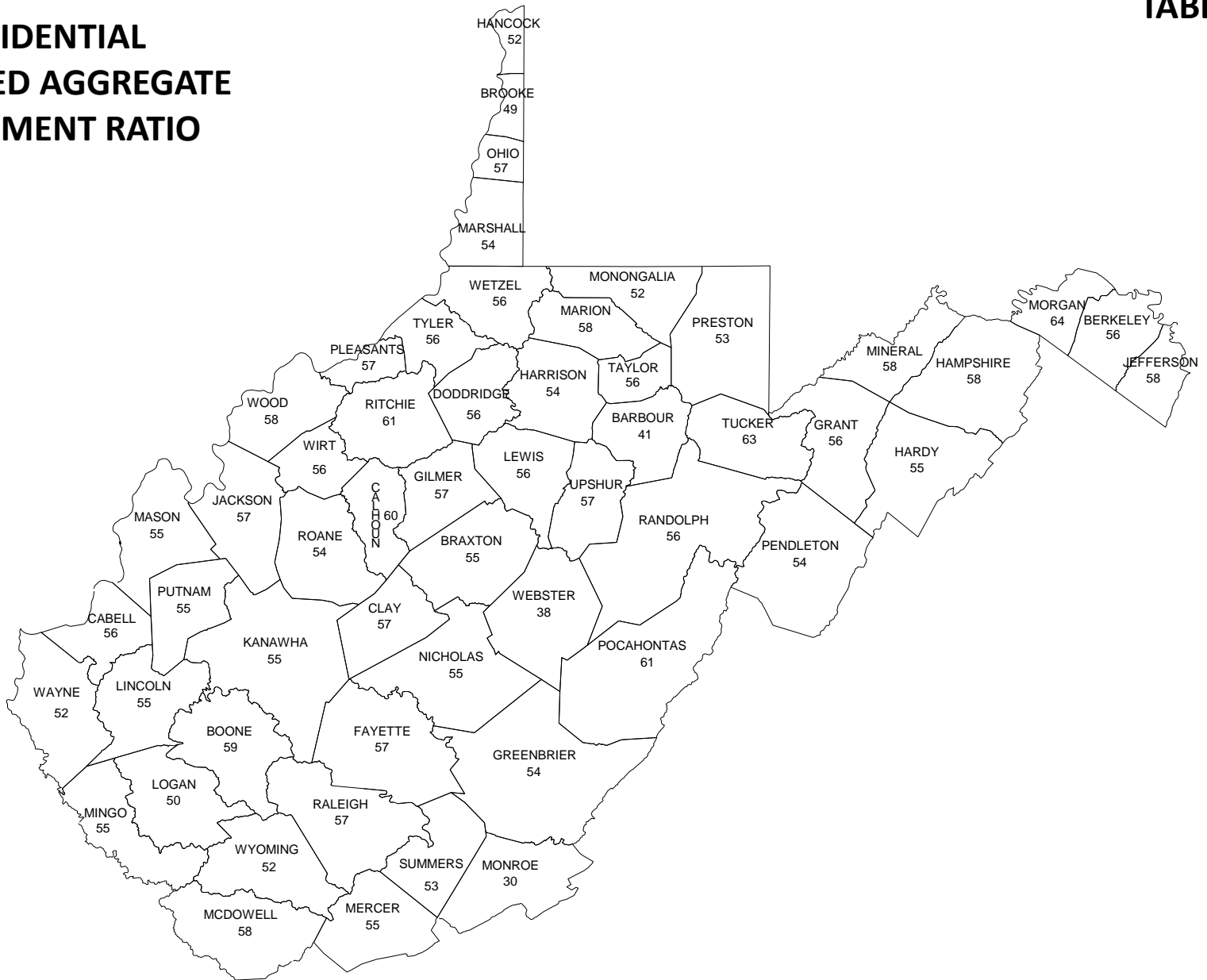


## II. ASSESSMENT RATIOS (CONT.)

Exhibits II.K, II.L, and II.M are graphs which represent the aggregate ratio, median, and **CÖD** values shown in Table II.J. These graphs show the aggregate ratios, medians, and **CÖD's** for residential, apartment, commercial, and industrial property. The aggregate ratios and medians are given for both improved and vacant property and compared with the “goal” aggregate ratio and median of sixty percent (60%) assessment. The **CÖD's** are also given for both improved and vacant property. The **CÖD** goal for residential improved property is fifteen (15) or less. The goal **CÖD** for all other property is twenty (20) or less.

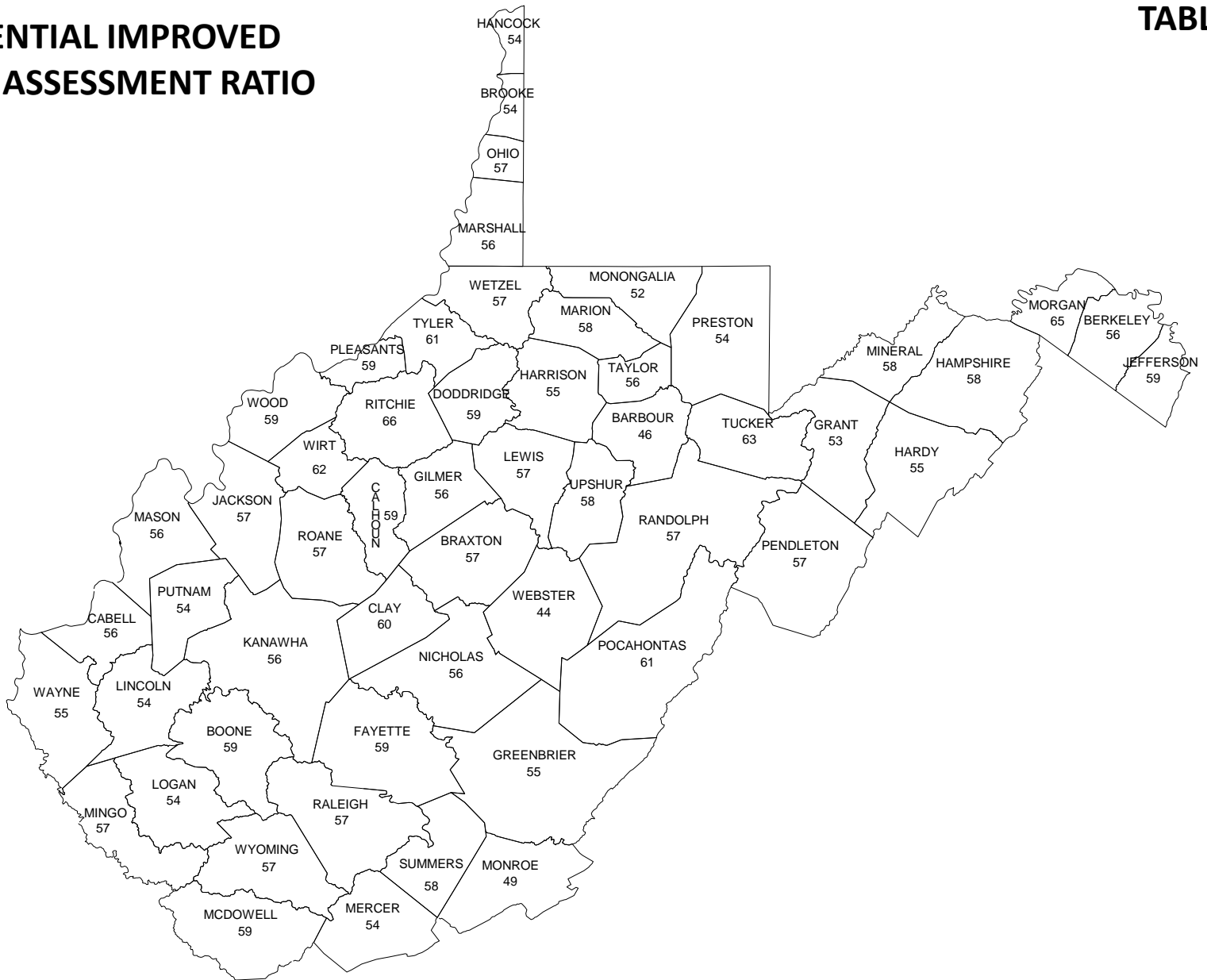
More detailed data for each county are available from the neighborhood, class and county summary reports. Examples of these reports are located in Appendix C, Appendix D, and Appendix E.

# RESIDENTIAL IMPROVED AGGREGATE ASSESSMENT RATIO

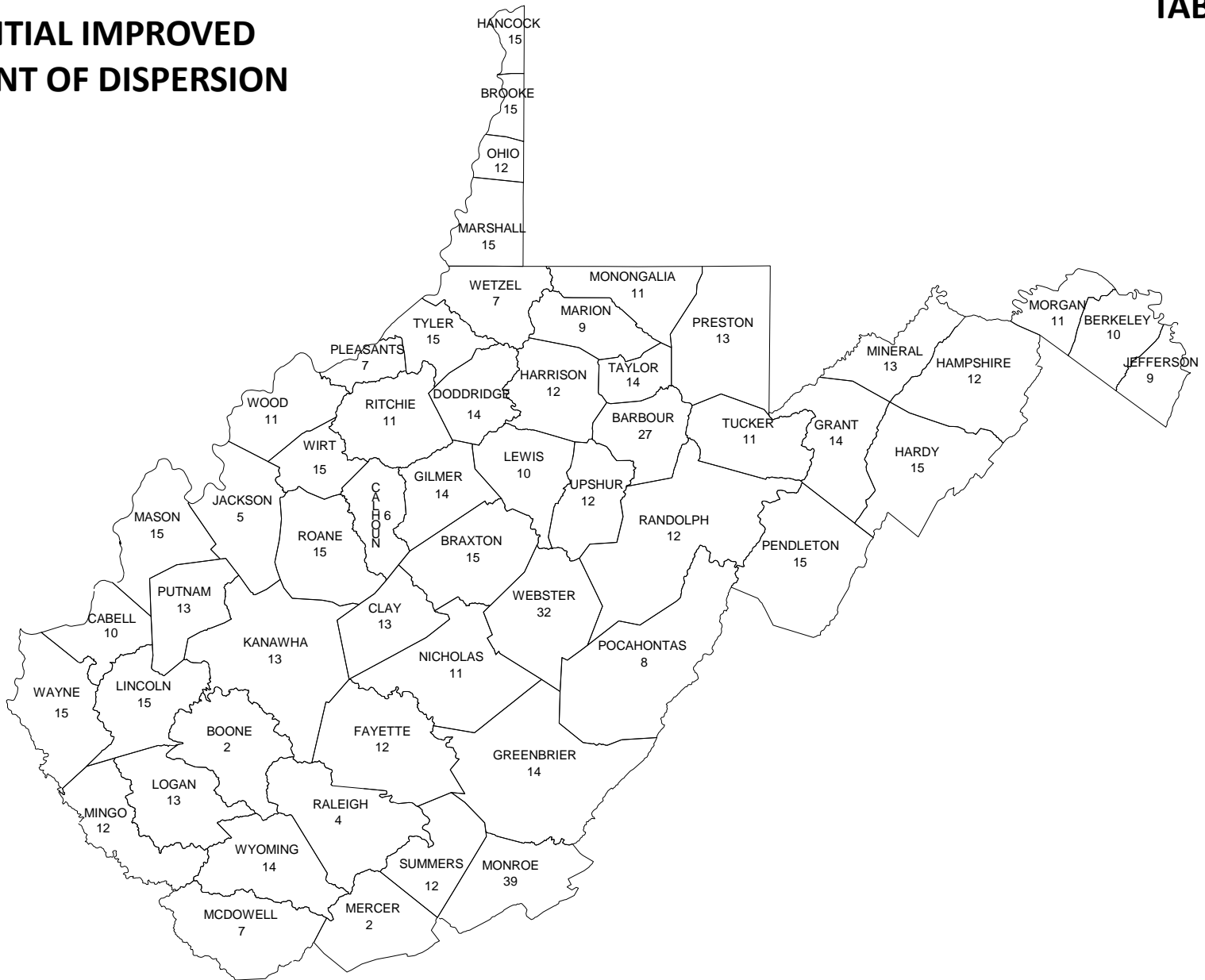


# RESIDENTIAL IMPROVED MEDIAN ASSESSMENT RATIO

TABLE II.B



# RESIDENTIAL IMPROVED COEFFICIENT OF DISPERSION



**RESIDENTIAL IMPROVED  
PROPERTY  
BY VALUE RANGE  
ASSESSMENT TO SALES  
COMPARISON**

	0-19,999		20,000-39,999		40,000-59,999		60,000-79,999		80,000-99,999		100,000-149,999		150,000 & UP		ALL RANGES		
	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	
01 BARBOUR	68	0	51	32	49	35	53	9	49	7	41	14	33	25	46	27	
02 BERKELEY	67	47	57	55	66	15	68	14	60	11	56	7	56	8	56	10	
03 BOONE	59	0	60	2	59	2	60	2	60	1	59	3	59	1	59	2	
04 BRAXTON	73	0	62	8	58	10	55	15	0	0	44	0	0	0	57	15	
05 BROOKE	58	6	60	10	60	10	51	11	48	13	45	13	47	20	54	15	
06 CABELL	64	24	71	22	60	13	56	11	57	10	55	9	56	8	56	10	
07 CALHOUN	63	3	64	3	57	2	64	1	0	0	58	2	0	0	60	6	
08 CLAY	57	6	61	15	67	4	60	3	35	0	0	0	0	56	17	60	13
09 DODDRIDGE	69	0	58	11	59	10	56	14	57	15	63	15	45	7	59	14	
10 FAYETTE	62	4	63	17	61	13	57	9	55	13	57	9	60	10	59	12	
11 GILMER	68	0	62	14	58	13	56	6	54	13	56	18	60	0	57	14	
12 GRANT	0	0	48	0	50	6	58	10	63	19	60	15	53	8	56	14	
13 GREENBRIER	60	16	63	21	59	10	52	14	52	13	54	15	55	10	55	14	
14 HAMPSHIRE	63	19	60	12	63	11	60	8	64	10	56	12	58	9	58	12	
15 HANCOCK	80	17	60	17	61	14	53	9	50	10	54	10	49	10	54	15	
16 HARDY	76	0	53	3	64	13	55	9	60	15	55	14	54	13	55	15	
17 HARRISON	65	10	65	13	62	13	53	17	55	13	53	15	55	9	55	12	
18 JACKSON	60	2	62	4	60	6	58	6	59	5	57	4	56	3	57	5	
19 JEFFERSON	0	0	69	15	63	8	59	12	62	6	60	9	58	8	59	9	
20 KANAWHA	64	9	67	14	65	14	60	15	58	13	56	12	55	11	56	13	
21 LEWIS	61	6	62	8	61	9	59	5	58	8	56	8	56	11	57	10	
22 LINCOLN	0	0	51	0	60	6	59	5	46	16	39	0	60	16	55	15	
23 LOGAN	64	6	64	8	57	7	55	14	53	9	53	9	48	15	54	13	
24 MARION	0	0	72	4	65	7	63	8	60	8	57	10	57	9	58	9	
25 MARSHALL	84	1	67	13	61	12	56	10	53	15	50	14	54	10	56	15	
26 MASON	60	10	66	15	63	13	57	15	52	15	56	9	53	15	56	15	
27 MCDOWELL	61	6	60	7	56	2	58	4	0	0	0	0	0	0	59	7	
28 MERCER	56	3	56	3	56	3	56	2	55	2	56	3	55	2	55	2	
29 MINERAL	68	0	77	22	61	12	61	11	61	11	59	8	57	13	58	13	
30 MINGO	65	1	64	11	59	6	55	19	57	3	53	8	48	0	57	12	
31 MONONGALIA	59	0	59	15	58	5	59	9	59	12	55	11	52	11	52	11	
32 MONROE	78	39	78	20	51	25	49	16	42	35	43	16	32	37	49	39	
33 MORGAN	0	0	72	10	83	15	66	13	61	11	63	11	63	9	64	11	
34 NICHOLAS	60	10	61	6	57	13	58	11	55	10	51	10	55	9	56	11	
35 OHIO	57	22	59	15	60	12	60	12	60	11	57	11	55	11	57	12	
36 PENDLETON	0	0	62	16	55	0	60	15	53	9	57	17	57	11	57	15	
37 PLEASANTS	0	0	65	0	55	13	59	7	59	4	58	7	60	4	59	7	
38 POCAHONTAS	63	30	60	5	62	7	62	6	60	5	61	11	60	5	61	8	
39 PRESTON	61	14	63	9	56	16	56	11	58	12	53	14	52	11	54	13	
40 PUTNAM	92	21	79	20	67	16	61	13	55	13	51	12	55	9	55	13	
41 RALEIGH	60	16	58	5	58	6	58	5	57	3	57	3	57	3	57	4	
42 RANDOLPH	57	7	60	11	60	11	58	14	59	12	56	11	56	10	57	12	
43 RITCHIE	0	0	66	6	61	7	66	7	75	0	63	17	56	19	61	11	
44 ROANE	60	13	62	20	60	12	57	10	57	10	53	18	50	13	57	15	
45 SUMMERS	61	12	62	9	58	6	59	9	56	9	55	17	48	15	58	12	
46 TAYLOR	56	0	46	3	65	11	55	6	50	24	51	18	59	10	56	14	
47 TUCKER	65	16	68	9	56	5	60	6	58	12	62	9	64	9	63	11	
48 TYLER	62	16	66	11	66	19	60	9	61	7	51	19	54	5	61	15	
49 UPSHUR	58	9	60	7	65	23	60	10	60	12	56	10	57	12	58	12	
50 WAYNE	61	11	60	7	58	16	55	12	53	23	53	14	52	16	55	15	
51 WEBSTER	0	0	58	0	0	0	30	0	0	0	0	0	0	0	44	32	
52 WETZEL	0	0	60	6	61	4	56	13	58	3	54	3	57	6	57	7	
53 WIRT	76	7	59	13	57	0	69	8	62	4	51	10	51	29	62	15	
54 WOOD	65	30	67	11	63	11	60	13	60	8	57	9	58	9	59	11	
55 WYOMING	61	6	49	15	48	9	0	0	0	0	0	0	0	0	57	14	



# RESIDENTIAL PROPERTY ASSESSMENT TO SALES COMPARISON

TABLE II.E

	RESIDENTIAL IMPROVED			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	40	41	46	27
02 BERKELEY	1018	56	56	10
03 BOONE	60	59	59	2
04 BRAXTON	15	55	57	15
05 BROOKE	119	49	54	15
06 CABELL	523	56	56	10
07 CALHOUN	15	60	59	6
08 CLAY	20	57	60	13
09 DODDRIDGE	33	56	59	14
10 FAYETTE	189	57	59	12
11 GILMER	30	57	56	14
12 GRANT	21	56	53	14
13 GREENBRIER	213	54	55	14
14 HAMPSHIRE	124	58	58	12
15 HANCOCK	116	52	54	15
16 HARDY	81	55	55	15
17 HARRISON	342	54	55	12
18 JACKSON	106	57	57	5
19 JEFFERSON	630	58	59	9
20 KANAWHA	1079	55	56	13
21 LEWIS	66	56	57	10
22 LINCOLN	18	55	54	15
23 LOGAN	76	50	54	13
24 MARION	267	58	58	9
25 MARSHALL	183	54	56	15
26 MASON	96	55	56	15
27 MCDOWELL	27	58	59	7
28 MERCER	334	55	54	2
29 MINERAL	112	58	58	13
30 MINGO	21	55	57	12
31 MONONGALIA	913	52	52	11
32 MONROE	67	30	49	39
33 MORGAN	141	64	65	11
34 NICHOLAS	131	55	56	11
35 OHIO	334	57	57	12
36 PENDLETON	25	54	57	15
37 PLEASANTS	22	57	59	7
38 POCAHONTAS	140	61	61	8
39 PRESTON	115	53	54	13
40 PUTNAM	654	55	54	13
41 RALEIGH	479	57	57	4
42 RANDOLPH	148	56	57	12
43 RITCHIE	16	61	66	11
44 ROANE	63	54	57	15
45 SUMMERS	78	53	58	12
46 TAYLOR	63	56	56	14
47 TUCKER	69	63	63	11
48 TYLER	37	56	61	15
49 UPSHUR	93	57	58	12
50 WAYNE	153	52	55	15
51 WEBSTER	2	38	44	32
52 WETZEL	44	56	57	7
53 WIRT	14	56	62	15
54 WOOD	581	58	59	11
55 WYOMING	22	52	57	14

	RESIDENTIAL VACANT			
	# SALES	AGG RATIO	MEDIAN	COD
15	25	29	52	
74	55	57	13	
9	58	60	2	
5	53	65	9	
16	44	59	18	
49	55	57	10	
6	59	59	3	
5	43	57	13	
3	62	64	2	
40	62	63	15	
9	56	57	8	
6	57	59	13	
64	58	58	9	
38	63	64	17	
4	54	54	12	
31	58	59	14	
21	60	59	11	
34	59	60	4	
60	57	58	10	
41	59	59	9	
15	61	60	6	
10	57	60	8	
20	60	61	7	
8	63	63	7	
18	59	68	19	
20	47	58	14	
4	56	56	3	
53	55	55	4	
12	55	58	12	
4	65	67	8	
56	49	50	16	
28	38	39	41	
38	60	61	13	
42	57	58	7	
19	55	59	15	
7	63	63	7	
3	57	56	0	
24	62	60	12	
36	51	54	18	
48	57	59	17	
72	55	58	7	
23	57	60	12	
1	52	52	0	
6	52	55	14	
30	53	55	11	
14	59	59	20	
12	57	59	7	
6	54	59	19	
20	56	60	13	
43	61	60	8	
1	22	22	0	
4	58	59	3	
5	60	60	6	
47	56	59	13	
6	50	60	8	

	RESIDENTIAL COUNTY TOTAL			
	# SALES	AGG RATIO	MEDIAN	COD
55	40	43	33	
1092	56	56	10	
69	59	59	2	
20	55	60	14	
135	49	54	16	
572	56	56	10	
21	60	59	5	
25	55	58	14	
36	56	59	14	
229	57	60	13	
39	57	56	13	
27	56	55	14	
277	55	55	13	
162	58	59	13	
120	52	54	15	
112	56	56	15	
363	54	55	12	
140	57	58	5	
690	58	59	9	
1120	55	56	13	
81	57	59	9	
28	55	58	12	
96	51	55	13	
275	58	59	9	
201	54	56	16	
116	54	56	15	
31	58	58	6	
387	55	54	3	
124	58	58	13	
25	55	58	13	
969	52	52	12	
95	31	48	39	
179	63	64	12	
173	55	57	10	
353	57	57	12	
32	54	58	14	
25	57	58	7	
164	61	61	9	
151	53	54	14	
702	55	54	13	
551	57	57	4	
171	56	57	12	
17	61	66	11	
69	54	56	15	
108	53	57	12	
77	56	57	15	
81	62	62	11	
43	56	60	16	
113	57	58	12	
196	53	57	14	
3	34	30	40	
48	56	57	7	
19	56	60	13	
628	58	59	11	
28	52	58	13	

**APARTMENT PROPERTY  
ASSESSMENT TO SALES  
COMPARISON**

	APARTMENT IMPROVED				APARTMENT VACANT				APARTMENT COUNTY TOTAL			
	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0
02 BERKELEY	2	62	52	20	0	0	0	0	2	62	52	20
03 BOONE	0	0	0	0	0	0	0	0	0	0	0	0
04 BRAXTON	0	0	0	0	0	0	0	0	0	0	0	0
05 BROOKE	0	0	0	0	0	0	0	0	0	0	0	0
06 CABELL	1	49	49	0	0	0	0	0	1	49	49	0
07 CALHOUN	0	0	0	0	0	0	0	0	0	0	0	0
08 CLAY	0	0	0	0	0	0	0	0	0	0	0	0
09 DODDRIDGE	0	0	0	0	0	0	0	0	0	0	0	0
10 FAYETTE	0	0	0	0	0	0	0	0	0	0	0	0
11 GILMER	0	0	0	0	0	0	0	0	0	0	0	0
12 GRANT	0	0	0	0	0	0	0	0	0	0	0	0
13 GREENBRIER	0	0	0	0	0	0	0	0	0	0	0	0
14 HAMPSHIRE	0	0	0	0	0	0	0	0	0	0	0	0
15 HANCOCK	0	0	0	0	0	0	0	0	0	0	0	0
16 HARDY	0	0	0	0	0	0	0	0	0	0	0	0
17 HARRISON	0	0	0	0	0	0	0	0	0	0	0	0
18 JACKSON	0	0	0	0	0	0	0	0	0	0	0	0
19 JEFFERSON	0	0	0	0	0	0	0	0	0	0	0	0
20 KANAWHA	11	58	59	3	0	0	0	0	11	58	59	3
21 LEWIS	0	0	0	0	0	0	0	0	0	0	0	0
22 LINCOLN	0	0	0	0	0	0	0	0	0	0	0	0
23 LOGAN	0	0	0	0	0	0	0	0	0	0	0	0
24 MARION	0	0	0	0	0	0	0	0	0	0	0	0
25 MARSHALL	2	48	45	21	0	0	0	0	2	48	45	21
26 MASON	0	0	0	0	0	0	0	0	0	0	0	0
27 MCDOWELL	0	0	0	0	0	0	0	0	0	0	0	0
28 MERCER	0	0	0	0	0	0	0	0	0	0	0	0
29 MINERAL	0	0	0	0	0	0	0	0	0	0	0	0
30 MINGO	0	0	0	0	0	0	0	0	0	0	0	0
31 MONONGALIA	1	39	39	0	0	0	0	0	1	39	39	0
32 MONROE	0	0	0	0	0	0	0	0	0	0	0	0
33 MORGAN	0	0	0	0	0	0	0	0	0	0	0	0
34 NICHOLAS	0	0	0	0	0	0	0	0	0	0	0	0
35 OHIO	3	61	63	3	0	0	0	0	3	61	63	3
36 PENDLETON	0	0	0	0	0	0	0	0	0	0	0	0
37 PLEASANTS	0	0	0	0	0	0	0	0	0	0	0	0
38 POCAHONTAS	0	0	0	0	0	0	0	0	0	0	0	0
39 PRESTON	1	68	68	0	0	0	0	0	1	68	68	0
40 PUTNAM	0	0	0	0	0	0	0	0	0	0	0	0
41 RALEIGH	0	0	0	0	0	0	0	0	0	0	0	0
42 RANDOLPH	1	55	55	0	0	0	0	0	1	55	55	0
43 RITCHE	0	0	0	0	0	0	0	0	0	0	0	0
44 ROANE	0	0	0	0	0	0	0	0	0	0	0	0
45 SUMMERS	0	0	0	0	0	0	0	0	0	0	0	0
46 TAYLOR	0	0	0	0	0	0	0	0	0	0	0	0
47 TUCKER	0	0	0	0	0	0	0	0	0	0	0	0
48 TYLER	0	0	0	0	0	0	0	0	0	0	0	0
49 UPSHUR	0	0	0	0	0	0	0	0	0	0	0	0
50 WAYNE	0	0	0	0	0	0	0	0	0	0	0	0
51 WEBSTER	0	0	0	0	0	0	0	0	0	0	0	0
52 WETZEL	0	0	0	0	0	0	0	0	0	0	0	0
53 WIRT	0	0	0	0	0	0	0	0	0	0	0	0
54 WOOD	1	51	51	0	0	0	0	0	1	51	51	0
55 WYOMING	0	0	0	0	0	0	0	0	0	0	0	0

**COMMERCIAL PROPERTY  
ASSESSMENT TO SALES  
COMPARISON**

	COMMERCIAL IMPROVED			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	1	47	47	0
02 BERKELEY	7	49	59	21
03 BOONE	2	58	58	1
04 BRAXTON	0	0	0	0
05 BROOKE	11	44	56	17
06 CABELL	16	56	58	15
07 CALHOUN	0	0	0	0
08 CLAY	0	0	0	0
09 DODDRIDGE	0	0	0	0
10 FAYETTE	3	65	65	1
11 GILMER	0	0	0	0
12 GRANT	0	0	0	0
13 GREENBRIER	5	60	57	5
14 HAMPSHIRE	3	63	61	5
15 HANCOCK	3	56	60	16
16 HARDY	2	61	61	3
17 HARRISON	4	61	61	4
18 JACKSON	5	60	60	2
19 JEFFERSON	4	55	57	6
20 KANAWHA	18	56	58	7
21 LEWIS	1	61	61	0
22 LINCOLN	2	56	57	6
23 LOGAN	2	61	59	4
24 MARION	1	61	61	0
25 MARSHALL	7	60	63	14
26 MASON	1	60	60	0
27 MCDOWELL	1	96	96	0
28 MERCER	9	55	56	3
29 MINERAL	1	62	62	0
30 MINGO	0	0	0	0
31 MONONGALIA	9	45	52	11
32 MONROE	3	40	46	16
33 MORGAN	4	58	59	19
34 NICHOLAS	2	57	57	3
35 OHIO	8	60	60	6
36 PENDLETON	1	87	87	0
37 PLEASANTS	1	62	62	0
38 POCAHONTAS	1	64	64	0
39 PRESTON	1	62	62	0
40 PUTNAM	4	55	60	4
41 RALEIGH	16	55	56	2
42 RANDOLPH	4	56	58	16
43 RITCHE	0	0	0	0
44 ROANE	0	0	0	0
45 SUMMERS	1	64	64	0
46 TAYLOR	1	50	50	0
47 TUCKER	0	0	0	0
48 TYLER	0	0	0	0
49 UPSHUR	3	60	56	10
50 WAYNE	5	58	65	6
51 WEBSTER	0	0	0	0
52 WETZEL	1	66	66	0
53 WIRT	1	73	73	0
54 WOOD	16	47	55	16
55 WYOMING	1	52	52	0

	COMMERCIAL VACANT			
	# SALES	AGG RATIO	MEDIAN	COD
0	0	0	0	0
5	56	56	56	2
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
4	58	58	58	1
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2	55	55	55	1
0	0	0	0	0
0	0	0	0	0
1	58	58	58	0
1	36	36	36	0
0	0	0	0	0
1	49	49	49	0
1	67	67	67	0
0	0	0	0	0
1	58	58	58	0
4	60	60	60	5
1	58	58	58	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2	55	56	56	2
1	57	57	57	0
5	54	54	54	21
2	69	64	64	8
0	0	0	0	0
5	38	32	38	38
0	0	0	0	0
0	0	0	0	0
1	60	60	60	0
4	70	59	59	9
0	0	0	0	0
0	0	0	0	0
2	62	62	62	5
0	0	0	0	0
0	0	0	0	0
6	59	57	57	2
1	61	61	61	0
0	0	0	0	0
0	0	0	0	0
1	38	38	38	0
0	0	0	0	0
1	75	75	75	0
0	0	0	0	0
0	0	0	0	0
1	62	62	62	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
1	62	62	62	0
5	44	54	54	24
1	61	61	61	0

	COMMERCIAL COUNTY TOTAL			
	# SALES	AGG RATIO	MEDIAN	COD
1	47	47	47	0
12	51	58	58	15
2	58	58	58	1
0	0	0	0	0
11	44	56	56	17
20	56	58	58	12
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
5	63	64	64	7
0	0	0	0	0
6	59	58	58	4
4	55	58	58	15
3	56	60	60	16
3	54	59	59	8
5	61	63	63	4
5	60	60	60	2
5	56	58	58	4
22	57	58	58	7
2	60	59	59	3
2	56	57	57	6
2	61	59	59	4
1	61	61	61	0
7	60	63	63	14
3	57	56	56	3
2	59	77	77	25
14	55	55	55	10
3	66	62	62	5
0	0	0	0	0
14	43	50	50	18
3	40	46	46	16
4	58	59	59	19
3	57	59	59	3
12	65	59	59	7
1	87	87	87	0
1	62	62	62	0
3	64	64	64	3
1	62	62	62	0
4	55	60	60	4
22	56	56	56	2
5	56	58	58	14
0	0	0	0	0
0	0	0	0	0
2	62	51	51	25
1	50	50	50	0
1	75	75	75	0
0	0	0	0	0
3	60	56	56	10
6	58	63	63	6
0	0	0	0	0
1	66	66	66	0
2	66	68	68	8
21	46	54	54	18
2	57	57	57	8

# INDUSTRIAL PROPERTY ASSESSMENT TO SALES COMPARISON

	INDUSTRIAL IMPROVED				INDUSTRIAL VACANT				INDUSTRIAL COUNTY TOTAL			
	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0
02 BERKELEY	0	0	0	0	0	0	0	0	0	0	0	0
03 BOONE	0	0	0	0	0	0	0	0	0	0	0	0
04 BRAXTON	0	0	0	0	0	0	0	0	0	0	0	0
05 BROOKE	0	0	0	0	0	0	0	0	0	0	0	0
06 CABELL	0	0	0	0	0	0	0	0	0	0	0	0
07 CALHOUN	0	0	0	0	0	0	0	0	0	0	0	0
08 CLAY	0	0	0	0	0	0	0	0	0	0	0	0
09 DODDRIDGE	0	0	0	0	0	0	0	0	0	0	0	0
10 FAYETTE	0	0	0	0	0	0	0	0	0	0	0	0
11 GILMER	0	0	0	0	0	0	0	0	0	0	0	0
12 GRANT	0	0	0	0	0	0	0	0	0	0	0	0
13 GREENBRIER	0	0	0	0	0	0	0	0	0	0	0	0
14 HAMPSHIRE	0	0	0	0	0	0	0	0	0	0	0	0
15 HANCOCK	0	0	0	0	0	0	0	0	0	0	0	0
16 HARDY	0	0	0	0	0	0	0	0	0	0	0	0
17 HARRISON	0	0	0	0	0	0	0	0	0	0	0	0
18 JACKSON	0	0	0	0	0	0	0	0	0	0	0	0
19 JEFFERSON	0	0	0	0	0	0	0	0	0	0	0	0
20 KANAWHA	0	0	0	0	0	0	0	0	0	0	0	0
21 LEWIS	0	0	0	0	0	0	0	0	0	0	0	0
22 LINCOLN	0	0	0	0	0	0	0	0	0	0	0	0
23 LOGAN	0	0	0	0	0	0	0	0	0	0	0	0
24 MARION	0	0	0	0	0	0	0	0	0	0	0	0
25 MARSHALL	0	0	0	0	0	0	0	0	0	0	0	0
26 MASON	0	0	0	0	0	0	0	0	0	0	0	0
27 MCDOWELL	0	0	0	0	0	0	0	0	0	0	0	0
28 MERCER	0	0	0	0	0	0	0	0	0	0	0	0
29 MINERAL	0	0	0	0	0	0	0	0	0	0	0	0
30 MINGO	0	0	0	0	0	0	0	0	0	0	0	0
31 MONONGALIA	0	0	0	0	0	0	0	0	0	0	0	0
32 MONROE	0	0	0	0	0	0	0	0	0	0	0	0
33 MORGAN	0	0	0	0	0	0	0	0	0	0	0	0
34 NICHOLAS	0	0	0	0	0	0	0	0	0	0	0	0
35 OHIO	0	0	0	0	0	0	0	0	0	0	0	0
36 PENDLETON	0	0	0	0	0	0	0	0	0	0	0	0
37 PLEASANTS	0	0	0	0	0	0	0	0	0	0	0	0
38 POCAHONTAS	0	0	0	0	0	0	0	0	0	0	0	0
39 PRESTON	0	0	0	0	0	0	0	0	0	0	0	0
40 PUTNAM	0	0	0	0	0	0	0	0	0	0	0	0
41 RALEIGH	0	0	0	0	0	0	0	0	0	0	0	0
42 RANDOLPH	0	0	0	0	0	0	0	0	0	0	0	0
43 RITCHE	0	0	0	0	0	0	0	0	0	0	0	0
44 ROANE	0	0	0	0	0	0	0	0	0	0	0	0
45 SUMMERS	0	0	0	0	0	0	0	0	0	0	0	0
46 TAYLOR	0	0	0	0	0	0	0	0	0	0	0	0
47 TUCKER	0	0	0	0	0	0	0	0	0	0	0	0
48 TYLER	0	0	0	0	0	0	0	0	0	0	0	0
49 UPSHUR	0	0	0	0	0	0	0	0	0	0	0	0
50 WAYNE	0	0	0	0	0	0	0	0	0	0	0	0
51 WEBSTER	0	0	0	0	0	0	0	0	0	0	0	0
52 WETZEL	0	0	0	0	0	0	0	0	0	0	0	0
53 WIRT	0	0	0	0	0	0	0	0	0	0	0	0
54 WOOD	0	0	0	0	0	0	0	0	0	0	0	0
55 WYOMING	0	0	0	0	0	0	0	0	0	0	0	0

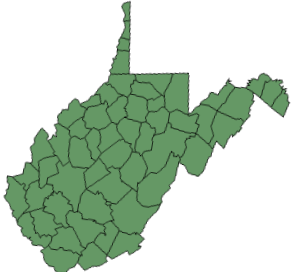
# ALL PROPERTY LESS FARM AND TIMBER ASSESSMENT TO SALES COMPARISON

TABLE II.I

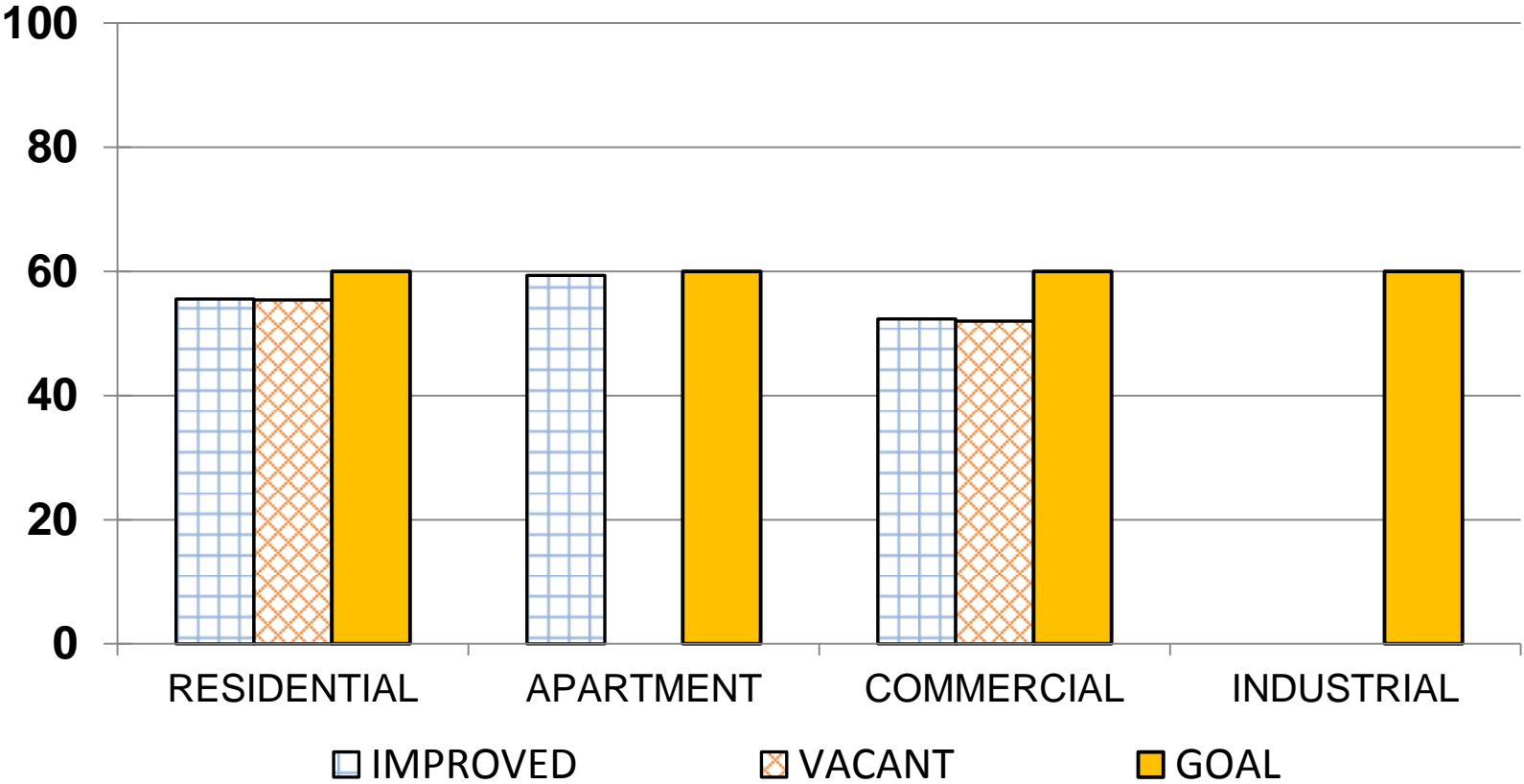
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	56	40	43	33
02 BERKELEY	1106	57	56	10
03 BOONE	71	59	59	2
04 BRAXTON	20	55	60	14
05 BROOKE	146	48	54	16
06 CABELL	593	56	56	10
07 CALHOUN	21	60	59	5
08 CLAY	25	55	58	14
09 DODDRIDGE	36	56	59	14
10 FAYETTE	234	57	60	13
11 GILMER	39	57	56	13
12 GRANT	27	56	55	14
13 GREENBRIER	283	55	55	13
14 HAMPSHIRE	166	58	59	13
15 HANCOCK	123	52	54	15
16 HARDY	115	55	56	14
17 HARRISON	368	54	55	12
18 JACKSON	145	58	58	5
19 JEFFERSON	695	58	59	9
20 KANAWHA	1153	56	56	13
21 LEWIS	83	57	59	9
22 LINCOLN	30	55	58	12
23 LOGAN	98	51	56	13
24 MARION	276	58	59	9
25 MARSHALL	211	55	56	16
26 MASON	119	54	56	15
27 MCDOWELL	33	58	58	8
28 MERCER	401	55	54	3
29 MINERAL	127	58	59	13
30 MINGO	25	55	58	13
31 MONONGALIA	985	51	52	12
32 MONROE	98	31	48	38
33 MORGAN	183	63	64	12
34 NICHOLAS	176	55	57	10
35 OHIO	368	57	57	12
36 PENDLETON	33	55	58	15
37 PLEASANTS	26	57	58	7
38 POCAHONTAS	167	61	61	8
39 PRESTON	153	53	54	14
40 PUTNAM	706	55	54	13
41 RALEIGH	573	57	57	4
42 RANDOLPH	177	56	57	12
43 RITCHIE	17	61	66	11
44 ROANE	69	54	56	15
45 SUMMERS	110	53	57	13
46 TAYLOR	78	56	57	15
47 TUCKER	82	62	62	11
48 TYLER	43	56	60	16
49 UPSHUR	116	57	58	12
50 WAYNE	202	53	57	14
51 WEBSTER	3	34	30	40
52 WETZEL	49	56	57	7
53 WIRT	21	58	61	13
54 WOOD	650	58	59	11
55 WYOMING	30	53	58	12

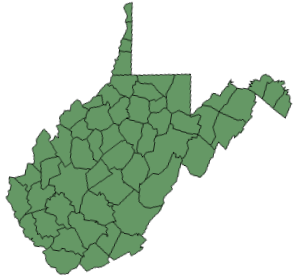
**STATEWIDE SUMMARY  
ALL PROPERTY  
ALL SALES COMPARISON  
SALES PERIOD: JULY 1, 2012 – JUNE 30, 2013**

	NUMBER OF SALES	AGGREGATE RATIO	MEDIAN	COEFFICIENT OF DISPERSION
<b>RESIDENTIAL</b>				
IMPROVED	10466	56	56	12
VACANT	1288	55	58	17
TOTAL	11754	56	57	13
<b>APARTMENT</b>				
IMPROVED	22	59	57	10
VACANT	0	0	0	0
TOTAL	22	59	57	10
<b>COMMERCIAL</b>				
IMPROVED	204	52	58	13
VACANT	57	52	57	14
TOTAL	261	52	58	14
<b>INDUSTRIAL</b>				
IMPROVED	1	66	66	0
VACANT	1	59	59	0
TOTAL	2	64	62	5
<b>TIMBER</b>				
IMPROVED	1	54	54	0
VACANT	6	18	17	16
TOTAL	7	30	18	43
<b>FARM</b>				
IMPROVED	59	27	29	70
VACANT	41	6	4	149
TOTAL	100	24	13	145
<b>ALL PROPERTY TOTAL</b>	12446	55	56	13
LESS FARM & TIMBER	12039	55	57	13

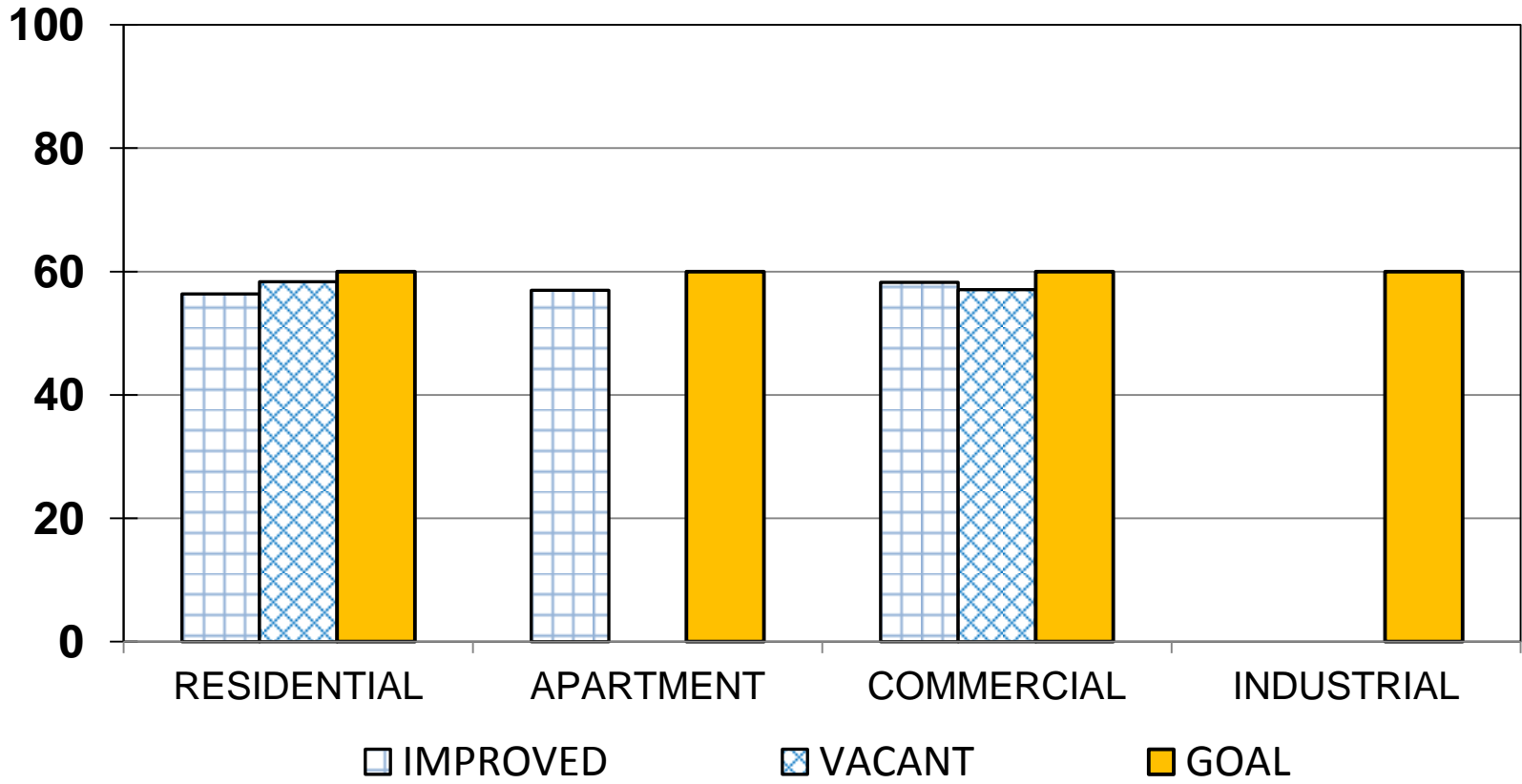


# STATEWIDE SUMMARY AGGREGATE RATIOS FOR IMPROVED AND VACANT PROPERTY

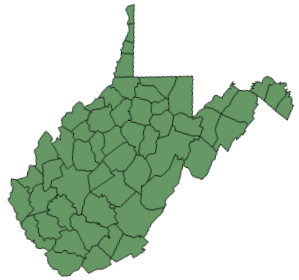




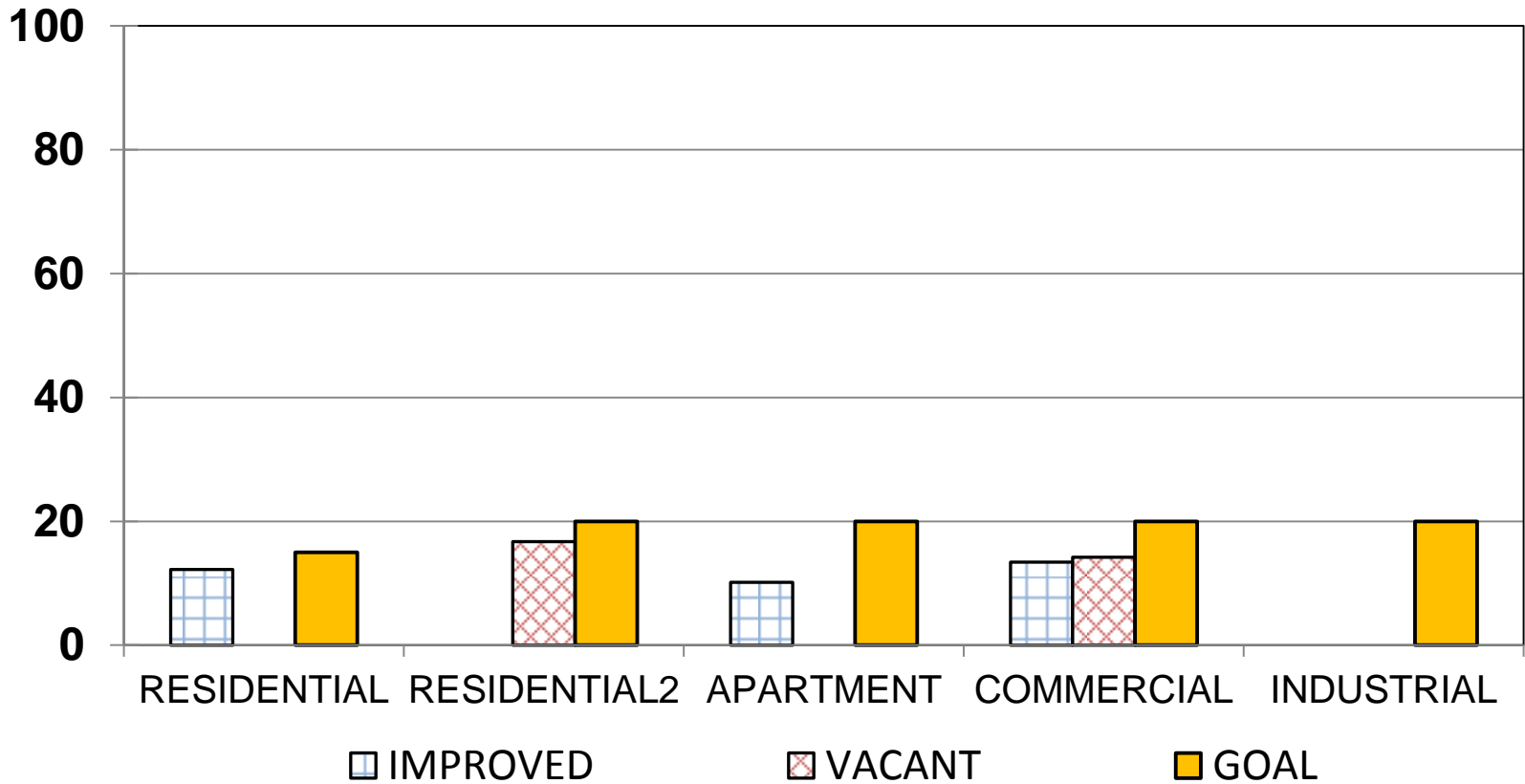
# STATEWIDE SUMMARY MEDIAN RATIOS FOR IMPROVED AND VACANT PROPERTY

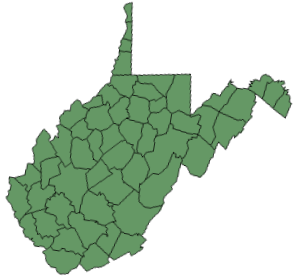






# STATEWIDE SUMMARY COEFFICIENT OF DISPERSION FOR IMPROVED AND VACANT PROPERTY





### III. TAX CLASS COMPARISON OF ASSESSMENT RATIOS

This section reports on the median and **C $\tilde{O}$ D** for sales in all counties by each tax class: 2, 3, and 4. Information is displayed for residential, apartment, commercial, and industrial property. Only valid arms-length sales were used. The time period of the sales involved is July 1, 2012 through June 30, 2013.

Tables III.A and III.B list number of sales, aggregate ratios, medians, and **C $\tilde{O}$ D's** by tax class for residential improved and residential vacant property. Tables III.C, III.D, and III.E show aggregate ratios, median, and **C $\tilde{O}$ D** by tax class for total apartments, total commercial, and total industrial sales.

# RESIDENTIAL IMPROVED PROPERTY TAX CLASS COMPARISON

TABLE III.A

		CLASS 2			
		# SALES	AGG RATIO	MEDIAN	COD
01	BARBOUR	26	42	46	22
02	BERKELEY	988	56	56	10
03	BOONE	55	59	59	2
04	BRAXTON	14	56	58	15
05	BROOKE	108	49	53	15
06	CABELL	435	55	56	9
07	CALHOUN	11	60	59	5
08	CLAY	12	55	60	13
09	DODDRIDGE	28	55	58	14
10	FAYETTE	175	56	59	11
11	GILMER	16	54	56	11
12	GRANT	18	55	52	13
13	GREENBRIER	167	54	55	14
14	HAMPSHIRE	112	58	59	11
15	HANCOCK	94	51	51	12
16	HARDY	73	55	55	14
17	HARRISON	306	54	55	12
18	JACKSON	94	57	56	5
19	JEFFERSON	578	58	58	8
20	KANAWHA	966	55	56	12
21	LEWIS	54	56	57	10
22	LINCOLN	17	55	55	15
23	LOGAN	70	50	54	13
24	MARION	253	58	58	9
25	MARSHALL	145	53	54	14
26	MASON	79	55	55	15
27	MCDOWELL	20	58	58	6
28	MERCER	284	55	54	2
29	MINERAL	102	58	58	13
30	MINGO	18	55	58	13
31	MONONGALIA	760	51	52	11
32	MONROE	56	28	48	36
33	MORGAN	124	64	65	11
34	NICHOLAS	122	55	56	11
35	OHIO	264	57	57	11
36	PENDLETON	23	54	58	14
37	PLEASANTS	20	57	59	7
38	POCAHONTAS	73	60	60	6
39	PRESTON	96	53	54	13
40	PUTNAM	619	55	54	12
41	RALEIGH	427	57	57	4
42	RANDOLPH	127	56	57	11
43	RITCHE	15	61	66	11
44	ROANE	55	53	55	15
45	SUMMERS	56	54	56	12
46	TAYLOR	57	56	56	13
47	TUCKER	21	59	59	12
48	TYLER	35	56	60	15
49	UPSHUR	83	57	57	12
50	WAYNE	136	52	55	15
51	WEBSTER	2	38	44	32
52	WETZEL	35	55	56	6
53	WIRT	14	56	62	15
54	WOOD	542	58	59	11
55	WYOMING	11	52	58	15

		CLASS 3			
		# SALES	AGG RATIO	MEDIAN	COD
7		30	36	46	
15		62	61	15	
5		60	60	1	
0		0	0	0	
1		52	52	0	
34		59	59	12	
3		58	62	5	
5		55	55	5	
4		59	64	13	
2		61	61	2	
11		61	55	18	
1		73	73	0	
19		53	55	20	
12		52	55	13	
4		47	48	9	
7		64	53	18	
2		52	51	6	
8		59	60	4	
31		60	61	6	
44		60	62	13	
5		60	63	6	
1		51	51	0	
6		54	57	11	
1		59	59	0	
6		54	63	14	
12		67	61	10	
5		59	60	6	
22		56	56	3	
8		55	60	10	
1		53	53	0	
97		55	55	10	
9		61	65	36	
16		63	63	9	
5		63	65	6	
3		38	50	38	
1		46	46	0	
1		55	55	0	
64		64	62	11	
17		57	58	15	
24		57	58	18	
33		59	58	6	
7		46	54	13	
1		66	66	0	
6		60	65	12	
12		44	60	19	
4		57	61	13	
38		64	65	8	
2		71	70	11	
6		62	59	8	
9		46	58	13	
0		0	0	0	
3		61	60	1	
0		0	0	0	
7		55	62	25	
10		51	55	13	

		CLASS 4			
		# SALES	AGG RATIO	MEDIAN	COD
7		49	51	26	
15		66	64	16	
0		0	0	0	
1		52	52	0	
10		50	57	15	
54		62	60	18	
1		65	65	0	
3		70	70	7	
1		54	54	0	
12		72	66	30	
3		61	72	8	
2		57	56	17	
27		55	56	12	
0		0	0	0	
18		61	63	23	
1		53	53	0	
34		57	60	15	
4		60	61	7	
21		62	63	9	
69		61	64	15	
7		62	61	7	
0		0	0	0	
0		0	0	0	
13		63	67	9	
32		64	66	14	
5		66	63	8	
2		65	65	0	
28		55	54	2	
2		57	65	22	
2		54	56	9	
56		54	54	14	
2		66	70	10	
1		61	61	0	
4		49	55	11	
67		58	58	14	
1		48	48	0	
1		58	58	0	
3		65	64	1	
2		60	58	17	
11		58	50	46	
19		58	57	4	
14		60	63	15	
0		0	0	0	
2		59	59	2	
10		61	61	7	
2		48	51	11	
10		58	62	14	
0		0	0	0	
4		68	61	23	
8		57	58	13	
0		0	0	0	
6		62	61	5	
0		0	0	0	
32		60	63	9	
1		68	68	0	

**RESIDENTIAL VACANT  
PROPERTY  
TAX CLASS COMPARISON**

**TABLE III.B**

	CLASS 2			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	1	14	14	0
02 BERKELEY	8	56	57	15
03 BOONE	3	61	60	1
04 BRAXTON	1	65	65	0
05 BROOKE	5	56	60	7
06 CABELL	7	55	55	10
07 CALHOUN	2	61	61	2
08 CLAY	1	58	58	0
09 DODDRIDGE	1	64	64	0
10 FAYETTE	25	61	62	20
11 GILMER	1	57	57	0
12 GRANT	1	63	63	0
13 GREENBRIER	3	48	49	8
14 HAMPSHIRE	2	68	68	1
15 HANCOCK	2	48	47	6
16 HARDY	3	60	69	8
17 HARRISON	6	60	58	9
18 JACKSON	17	59	59	3
19 JEFFERSON	4	57	57	4
20 KANAWHA	11	57	60	10
21 LEWIS	0	0	0	0
22 LINCOLN	8	55	58	10
23 LOGAN	5	56	60	4
24 MARION	0	0	0	0
25 MARSHALL	6	52	52	20
26 MASON	9	53	58	9
27 MCDOWELL	1	60	60	0
28 MERCER	17	55	56	4
29 MINERAL	1	56	56	0
30 MINGO	0	0	0	0
31 MONONGALIA	4	48	50	16
32 MONROE	12	41	47	36
33 MORGAN	6	61	61	14
34 NICHOLAS	22	57	57	8
35 OHIO	4	47	47	23
36 PENDLETON	0	0	0	0
37 PLEASANTS	3	57	56	0
38 POCAHONTAS	4	62	64	3
39 PRESTON	5	61	57	10
40 PUTNAM	8	52	53	16
41 RALEIGH	22	56	58	5
42 RANDOLPH	2	61	61	1
43 RITCHE	0	0	0	0
44 ROANE	0	0	0	0
45 SUMMERS	0	0	0	0
46 TAYLOR	1	61	61	0
47 TUCKER	1	44	44	0
48 TYLER	1	59	59	0
49 UPSHUR	5	60	65	11
50 WAYNE	38	61	60	8
51 WEBSTER	0	0	0	0
52 WETZEL	1	58	58	0
53 WIRT	3	61	61	4
54 WOOD	25	60	60	10
55 WYOMING	2	62	62	2

	CLASS 3			
	# SALES	AGG RATIO	MEDIAN	COD
12	26	32	50	
65	54	57	14	
4	59	60	2	
4	52	65	11	
9	43	51	25	
36	55	57	11	
3	59	59	3	
4	43	56	17	
2	62	62	3	
12	63	63	7	
8	56	58	9	
5	56	55	14	
57	58	59	9	
36	63	64	18	
0	0	0	0	
27	58	59	14	
13	59	59	9	
17	59	60	4	
54	58	58	10	
22	59	58	8	
15	61	60	6	
2	61	61	2	
14	62	63	7	
8	63	63	7	
8	60	68	15	
10	45	59	19	
2	56	56	2	
30	55	55	3	
11	55	59	12	
4	65	67	8	
45	50	48	17	
12	40	41	38	
32	60	60	13	
19	56	58	5	
9	59	60	6	
7	63	63	7	
0	0	0	0	
20	62	59	13	
31	50	54	19	
32	58	60	17	
47	55	57	8	
18	58	58	13	
1	52	52	0	
6	52	55	14	
28	53	55	10	
13	59	59	21	
10	57	59	6	
4	55	60	16	
14	56	60	12	
3	61	61	2	
1	22	22	0	
2	57	59	4	
1	60	60	0	
17	49	56	19	
4	49	55	12	

	CLASS 4			
	# SALES	AGG RATIO	MEDIAN	COD
2	25	28	23	
1	59	59	0	
2	58	59	4	
0	0	0	0	
2	63	70	14	
6	59	56	5	
1	57	57	0	
0	0	0	0	
0	0	0	0	
3	63	63	4	
0	0	0	0	
0	0	0	0	
4	56	57	5	
0	0	0	0	
2	58	60	2	
1	50	50	0	
2	74	74	1	
0	0	0	0	
2	50	54	11	
8	60	60	7	
0	0	0	0	
0	0	0	0	
1	56	56	0	
0	0	0	0	
4	82	80	5	
1	54	54	0	
1	54	54	0	
6	55	55	2	
0	0	0	0	
0	0	0	0	
7	48	58	10	
4	26	22	16	
0	0	0	0	
1	68	68	0	
6	47	53	24	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
8	58	61	17	
3	59	59	1	
3	46	57	14	
0	0	0	0	
0	0	0	0	
2	56	62	15	
0	0	0	0	
1	60	60	0	
1	32	32	0	
1	53	53	0	
2	67	64	6	
0	0	0	0	
1	61	61	0	
1	49	49	0	
5	54	59	8	
0	0	0	0	

**APARTMENT IMPROVED  
PROPERTY  
TAX CLASS COMPARISON**

**TABLE III.C**

	CLASS 2				CLASS 3				CLASS 4			
	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0
02 BERKELEY	0	0	0	0	1	42	42	0	1	63	63	0
03 BOONE	0	0	0	0	0	0	0	0	0	0	0	0
04 BRAXTON	0	0	0	0	0	0	0	0	0	0	0	0
05 BROOKE	0	0	0	0	0	0	0	0	0	0	0	0
06 CABELL	0	0	0	0	0	0	0	0	1	49	49	0
07 CALHOUN	0	0	0	0	0	0	0	0	0	0	0	0
08 CLAY	0	0	0	0	0	0	0	0	0	0	0	0
09 DODDRIDGE	0	0	0	0	0	0	0	0	0	0	0	0
10 FAYETTE	0	0	0	0	0	0	0	0	0	0	0	0
11 GILMER	0	0	0	0	0	0	0	0	0	0	0	0
12 GRANT	0	0	0	0	0	0	0	0	0	0	0	0
13 GREENBRIER	0	0	0	0	0	0	0	0	0	0	0	0
14 HAMPSHIRE	0	0	0	0	0	0	0	0	0	0	0	0
15 HANCOCK	0	0	0	0	0	0	0	0	0	0	0	0
16 HARDY	0	0	0	0	0	0	0	0	0	0	0	0
17 HARRISON	0	0	0	0	0	0	0	0	0	0	0	0
18 JACKSON	0	0	0	0	0	0	0	0	0	0	0	0
19 JEFFERSON	0	0	0	0	0	0	0	0	0	0	0	0
20 KANAWHA	2	59	59	0	1	62	62	0	8	58	57	3
21 LEWIS	0	0	0	0	0	0	0	0	0	0	0	0
22 LINCOLN	0	0	0	0	0	0	0	0	0	0	0	0
23 LOGAN	0	0	0	0	0	0	0	0	0	0	0	0
24 MARION	0	0	0	0	0	0	0	0	0	0	0	0
25 MARSHALL	0	0	0	0	1	54	54	0	1	35	35	0
26 MASON	0	0	0	0	0	0	0	0	0	0	0	0
27 MCDOWELL	0	0	0	0	0	0	0	0	0	0	0	0
28 MERCER	0	0	0	0	0	0	0	0	0	0	0	0
29 MINERAL	0	0	0	0	0	0	0	0	0	0	0	0
30 MINGO	0	0	0	0	0	0	0	0	0	0	0	0
31 MONONGALIA	0	0	0	0	1	39	39	0	0	0	0	0
32 MONROE	0	0	0	0	0	0	0	0	0	0	0	0
33 MORGAN	0	0	0	0	0	0	0	0	0	0	0	0
34 NICHOLAS	0	0	0	0	0	0	0	0	0	0	0	0
35 OHIO	0	0	0	0	0	0	0	0	3	61	63	3
36 PENDLETON	0	0	0	0	0	0	0	0	0	0	0	0
37 PLEASANTS	0	0	0	0	0	0	0	0	0	0	0	0
38 POCAHONTAS	0	0	0	0	0	0	0	0	0	0	0	0
39 PRESTON	0	0	0	0	0	0	0	0	1	68	68	0
40 PUTNAM	0	0	0	0	0	0	0	0	0	0	0	0
41 RALEIGH	0	0	0	0	0	0	0	0	0	0	0	0
42 RANDOLPH	0	0	0	0	0	0	0	0	1	55	55	0
43 RITCHE	0	0	0	0	0	0	0	0	0	0	0	0
44 ROANE	0	0	0	0	0	0	0	0	0	0	0	0
45 SUMMERS	0	0	0	0	0	0	0	0	0	0	0	0
46 TAYLOR	0	0	0	0	0	0	0	0	0	0	0	0
47 TUCKER	0	0	0	0	0	0	0	0	0	0	0	0
48 TYLER	0	0	0	0	0	0	0	0	0	0	0	0
49 UPSHUR	0	0	0	0	0	0	0	0	0	0	0	0
50 WAYNE	0	0	0	0	0	0	0	0	0	0	0	0
51 WEBSTER	0	0	0	0	0	0	0	0	0	0	0	0
52 WETZEL	0	0	0	0	0	0	0	0	0	0	0	0
53 WIRT	0	0	0	0	0	0	0	0	0	0	0	0
54 WOOD	0	0	0	0	1	51	51	0	0	0	0	0
55 WYOMING	0	0	0	0	0	0	0	0	0	0	0	0

**COMMERCIAL IMPROVED  
PROPERTY  
TAX CLASS COMPARISON**

**TABLE III.D**

	CLASS 2			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0
02 BERKELEY	0	0	0	0
03 BOONE	0	0	0	0
04 BRAXTON	0	0	0	0
05 BROOKE	0	0	0	0
06 CABELL	4	54	54	5
07 CALHOUN	0	0	0	0
08 CLAY	0	0	0	0
09 DODDRIDGE	0	0	0	0
10 FAYETTE	0	0	0	0
11 GILMER	0	0	0	0
12 GRANT	0	0	0	0
13 GREENBRIER	0	0	0	0
14 HAMPSHIRE	0	0	0	0
15 HANCOCK	0	0	0	0
16 HARDY	0	0	0	0
17 HARRISON	0	0	0	0
18 JACKSON	0	0	0	0
19 JEFFERSON	0	0	0	0
20 KANAWHA	0	0	0	0
21 LEWIS	0	0	0	0
22 LINCOLN	0	0	0	0
23 LOGAN	0	0	0	0
24 MARION	0	0	0	0
25 MARSHALL	0	0	0	0
26 MASON	0	0	0	0
27 MCDOWELL	1	96	96	0
28 MERCER	0	0	0	0
29 MINERAL	0	0	0	0
30 MINGO	0	0	0	0
31 MONONGALIA	1	60	60	0
32 MONROE	0	0	0	0
33 MORGAN	0	0	0	0
34 NICHOLAS	0	0	0	0
35 OHIO	3	57	55	7
36 PENDLETON	0	0	0	0
37 PLEASANTS	0	0	0	0
38 POCAHONTAS	0	0	0	0
39 PRESTON	0	0	0	0
40 PUTNAM	0	0	0	0
41 RALEIGH	0	0	0	0
42 RANDOLPH	0	0	0	0
43 RITCHE	0	0	0	0
44 ROANE	0	0	0	0
45 SUMMERS	0	0	0	0
46 TAYLOR	0	0	0	0
47 TUCKER	0	0	0	0
48 TYLER	0	0	0	0
49 UPSHUR	0	0	0	0
50 WAYNE	0	0	0	0
51 WEBSTER	0	0	0	0
52 WETZEL	0	0	0	0
53 WIRT	0	0	0	0
54 WOOD	0	0	0	0
55 WYOMING	0	0	0	0

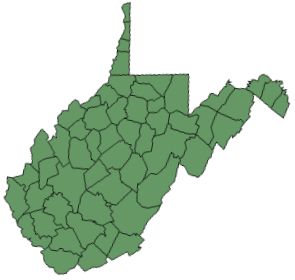
	CLASS 3			
	# SALES	AGG RATIO	MEDIAN	COD
0	0	0	0	0
5	43	59	12	
0	0	0	0	
0	0	0	0	
3	61	62	9	
2	58	58	6	
0	0	0	0	
0	0	0	0	
0	0	0	0	
2	65	65	1	
0	0	0	0	
0	0	0	0	
2	64	61	6	
1	65	65	0	
1	49	49	0	
2	61	61	3	
2	61	62	2	
2	60	60	4	
2	60	61	2	
4	56	58	14	
0	0	0	0	
2	56	57	6	
2	61	59	4	
0	0	0	0	
0	0	0	0	
1	60	60	0	
0	0	0	0	
3	54	55	3	
0	0	0	0	
0	0	0	0	
4	50	55	9	
1	48	48	0	
4	58	59	19	
2	57	57	3	
1	58	58	0	
1	87	87	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
3	55	60	5	
9	55	55	2	
2	58	58	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
1	50	50	0	
0	0	0	0	
0	0	0	0	
2	60	63	13	
2	65	66	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
6	48	56	17	
1	52	52	0	

	CLASS 4			
	# SALES	AGG RATIO	MEDIAN	COD
1	47	47	0	
2	85	85	5	
2	58	58	1	
0	0	0	0	
8	43	55	19	
10	57	64	16	
0	0	0	0	
0	0	0	0	
0	0	0	0	
1	65	65	0	
0	0	0	0	
0	0	0	0	
3	56	57	3	
2	60	58	5	
2	70	69	13	
0	0	0	0	
2	59	59	5	
3	60	60	1	
2	55	54	1	
14	57	58	5	
1	61	61	0	
0	0	0	0	
0	0	0	0	
1	61	61	0	
7	60	63	14	
0	0	0	0	
0	0	0	0	
6	56	57	2	
1	62	62	0	
0	0	0	0	
4	43	46	8	
2	32	36	28	
0	0	0	0	
0	0	0	0	
4	62	62	3	
0	0	0	0	
1	62	62	0	
1	64	64	0	
1	62	62	0	
1	59	59	0	
7	57	56	2	
2	40	58	32	
0	0	0	0	
0	0	0	0	
1	64	64	0	
0	0	0	0	
0	0	0	0	
1	56	56	0	
3	57	58	7	
0	0	0	0	
1	66	66	0	
1	73	73	0	
10	45	55	14	
0	0	0	0	

# INDUSTRIAL IMPROVED PROPERTY TAX CLASS COMPARISON

TABLE III.E

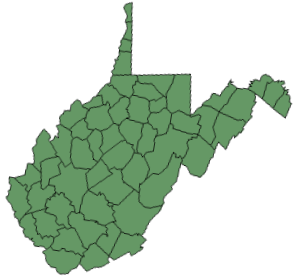
	CLASS 2				CLASS 3				CLASS 4			
	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
1 BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0
2 BERKELEY	0	0	0	0	0	0	0	0	0	0	0	0
3 BOONE	0	0	0	0	0	0	0	0	0	0	0	0
4 BRAXTON	0	0	0	0	0	0	0	0	0	0	0	0
5 BROOKE	0	0	0	0	0	0	0	0	0	0	0	0
6 CABELL	0	0	0	0	0	0	0	0	0	0	0	0
7 CALHOUN	0	0	0	0	0	0	0	0	0	0	0	0
8 CLAY	0	0	0	0	0	0	0	0	0	0	0	0
9 DODDRIDGE	0	0	0	0	0	0	0	0	0	0	0	0
10 FAYETTE	0	0	0	0	0	0	0	0	0	0	0	0
11 GILMER	0	0	0	0	0	0	0	0	0	0	0	0
12 GRANT	0	0	0	0	0	0	0	0	0	0	0	0
13 GREENBRIER	0	0	0	0	0	0	0	0	0	0	0	0
14 HAMPSHIRE	0	0	0	0	0	0	0	0	0	0	0	0
15 HANCOCK	0	0	0	0	0	0	0	0	0	0	0	0
16 HARDY	0	0	0	0	0	0	0	0	0	0	0	0
17 HARRISON	0	0	0	0	0	0	0	0	0	0	0	0
18 JACKSON	0	0	0	0	0	0	0	0	0	0	0	0
19 JEFFERSON	0	0	0	0	0	0	0	0	0	0	0	0
20 KANAWHA	0	0	0	0	0	0	0	0	0	0	0	0
21 LEWIS	0	0	0	0	0	0	0	0	0	0	0	0
22 LINCOLN	0	0	0	0	0	0	0	0	0	0	0	0
23 LOGAN	0	0	0	0	0	0	0	0	0	0	0	0
24 MARION	0	0	0	0	0	0	0	0	0	0	0	0
25 MARSHALL	0	0	0	0	0	0	0	0	0	0	0	0
26 MASON	0	0	0	0	0	0	0	0	0	0	0	0
27 MCDOWELL	0	0	0	0	0	0	0	0	0	0	0	0
28 MERCER	0	0	0	0	0	0	0	0	0	0	0	0
29 MINERAL	0	0	0	0	0	0	0	0	0	0	0	0
30 MINGO	0	0	0	0	0	0	0	0	0	0	0	0
31 MONONGALIA	0	0	0	0	0	0	0	0	0	0	0	0
32 MONROE	0	0	0	0	0	0	0	0	0	0	0	0
33 MORGAN	0	0	0	0	0	0	0	0	0	0	0	0
34 NICHOLAS	0	0	0	0	0	0	0	0	0	0	0	0
35 OHIO	0	0	0	0	0	0	0	0	0	0	0	0
36 PENDLETON	0	0	0	0	0	0	0	0	0	0	0	0
37 PLEASANTS	0	0	0	0	0	0	0	0	0	0	0	0
38 POCAHONTAS	0	0	0	0	0	0	0	0	0	0	0	0
39 PRESTON	0	0	0	0	0	0	0	0	0	0	0	0
40 PUTNAM	0	0	0	0	0	0	0	0	0	0	0	0
41 RALEIGH	0	0	0	0	0	0	0	0	0	0	0	0
42 RANDOLPH	0	0	0	0	0	0	0	0	0	0	0	0
43 RITCHE	0	0	0	0	0	0	0	0	0	0	0	0
44 ROANE	0	0	0	0	0	0	0	0	0	0	0	0
45 SUMMERS	0	0	0	0	0	0	0	0	0	0	0	0
46 TAYLOR	0	0	0	0	0	0	0	0	0	0	0	0
47 TUCKER	0	0	0	0	0	0	0	0	0	0	0	0
48 TYLER	0	0	0	0	0	0	0	0	0	0	0	0
49 UPSHUR	0	0	0	0	0	0	0	0	0	0	0	0
50 WAYNE	0	0	0	0	0	0	0	0	0	0	0	0
51 WEBSTER	0	0	0	0	0	0	0	0	0	0	0	0
52 WETZEL	0	0	0	0	0	0	0	0	0	0	0	0
53 WIRT	0	0	0	0	0	0	0	0	0	0	0	0
54 WOOD	0	0	0	0	0	0	0	0	0	0	0	0
55 WYOMING	0	0	0	0	0	0	0	0	0	0	0	0



# IV. APPENDICES

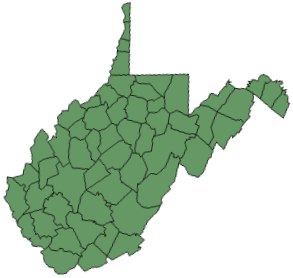
	Page
APPENDIX A SALES ENTRY & VERIFICATION .....	29
APPENDIX B TOTAL SALES BY VALIDITY CODE.....	34
APPENDIX C NEIGHBORHOOD SUMMARY.....	35
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## IV. APPENDIX A SALES INFORMATION – INSTRUCTIONS

1. Completion dates for entry of sales data are as follows:
  - 1<sup>st</sup> Quarter (July, August, September) by November 1
  - 2<sup>nd</sup> Quarter (October, November, December) by February 1
  - 3<sup>rd</sup> Quarter (January, February, March) by May 1
  - 4<sup>th</sup> Quarter (April, May, June) by August 1
2. \$100 or more – Sales for less than \$100 should not be processed to the AA/CAMA file.
3. Split Parcel Sales
  - (1) Enter the appropriate appraisal data to both the parent and split parcel.
  - (2) Enter the sales data to the split parcel.
4. Multiparcel Sales – The sales data and the proper validity code (Validity Code = 1) must be shown on all parcels involved in the transaction. The full sale price should be entered on each of the parcels.
5. Deactivate/Activate – If you need to deactivate or re-activate a parcel you will do this on AA21.



## IV. APPENDIX A SALES INFORMATION – INSTRUCTIONS (CONT.)

### SALES INFORMATION – DATA ENTRY INSTRUCTIONS:

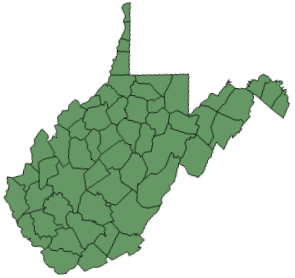
**DATE** – Character positions are provided for the two digit number of the month, the two digit number of the day, and the last four digits of the year of the sale. Each character position must be filled in. Use leading zeros if necessary.

**TYPE** – Refers to the distinction between a type of sale involving LAND only, as opposed to a sale involving both LAND AND BUILDING(S) or just BUILDING(S). Three alternatives are provided. Enter the code which is representative of the sale. Only one code may be entered.

Enter 1    LAND to indicate that the sale involved land only.

Enter 2    L & B to indicate that the sale involved land and building(s).

Enter 3    BUILDING to indicate that the sale involved building(s) only. For example, building(s) on leased land or high rise condominiums.



## IV. APPENDIX A SALES INFORMATION – INSTRUCTIONS (CONT.)

**AMOUNT (SALE PRICE)** – Character positions are provided to enter up to ten numeric characters (up to \$9,999,999,999). It is not necessary to fill in each character position. Enter whole dollars only.

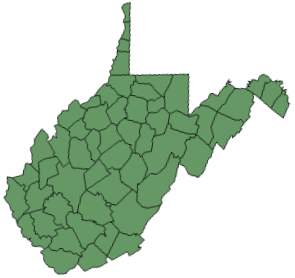
**SOURCE** – Refers to the source of the sales data entered in this section. Four alternatives are provided. Enter the code which is most representative of the source. Only **ONE** code may be entered.

Enter 1 BUYER to indicate that the information was obtained from the grantee – or buyer.

Enter 2 SELLER to indicate that the information was obtained from the grantor – or seller.

Enter 3 AGENT to indicate that the information was obtained from an agent representing a buyer or seller.

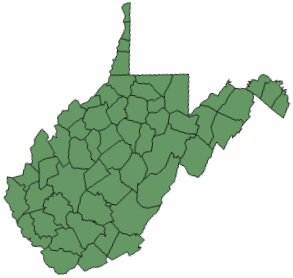
Enter 4 OTHER to indicate that the information was obtained from conveyance fee, similar transfer records, or any other source.



## IV. APPENDIX A SALES INFORMATION – INSTRUCTIONS (CONT.)

SALES VALIDITY CODE – Space is provided to enter one of ten numeric codes.

- Enter 0 - to indicate the sale can be considered an “arms-length” transaction (a valid sale).
- Enter 1 - to indicate that the sale involved more than one parcel.
- Enter 2 - to indicate that the property was not exposed to the open market or that the marketing time for the property could be considered abnormal.
- Enter 3 - to indicate that the highest and best use of the property has changed since the sale or that construction and/or demolition of improvements have taken place since the transaction occurred.
- Enter 4 - to indicate that the parties of the transaction were either related individuals or related corporations.
- Enter 5 - to indicate that the cause of the transaction was either a liquidation of assets or a forced sale.
- Enter 6 - to indicate that the sale involved abnormal financing or that the transaction was a land contract arrangement.
- Enter 7 - to indicate that the amount shown is a construction cost only used for verification of cost schedules.
- Enter 8 - to indicate that the sale included an excessive amount of personal property or any other situation that would make the sale **NOT** an arms-length transaction.
- Enter 10 – to indicate that the sale included natural resource rights.



## IV. APPENDIX A

### SALES INFORMATION – INSTRUCTIONS (CONT.)

In order to ensure that only sales representing market value are entered into IAS as “valid”, Code= 0, you must determine that an arms-length sale has taken place.

“In an arms-length sale, the seller seeks the highest possible price for his property on the open market. While eager to sell, he is under no undue coercion to do so. Similarly, the buyer is knowledgeable concerning the market and seeks to buy the property at the lowest possible price. While eager to buy, he is under no undue coercion to do so.”

Improving Real Property Assessment, International Association of Assessing Officers, 1978

Sales verification can be made via a sales questionnaire, a telephone call, or personal contact. The sources of information may be the buyer, the seller, or other knowledgeable individuals such as the agent, a local Realtor, etc.

The following transactions should never be coded as “valid” sales:

1. Gifts or transactions for a nominal fee, less than \$100.
2. Sales between relatives or corporate affiliates.
3. Sales involving government agencies.
4. Sales to correct a title defect, create joint tenancy, or of other legal convenience.
5. Sales in which a financial institution is the buyer.
6. Forced sales.
7. Sales involving a charitable, religious, or educational institution.

**TOTAL SALES BY VALIDITY**

**CODE**

**JULY 2012 – JUNE 2013**

	TOTAL SALES KEYED	VALID ARMS LENGTH	MULTIPLE PARCELS	NOT EXPOSED OR OPEN MKT	HIGHEST/BEST USE CHANGED	RELATED FAM OR CORP	FORCED SALE LIQUIDATION	ABNORMAL FINANCING	CONSTRUCTION COST ONLY	EXCESSIVE PERS PROP	NATURAL RESOURCE RIGHTS
01 BARBOUR	381	66	124	71	10	33	33	16	0	0	28
02 BERKELEY	3363	1124	690	293	105	82	1047	18	0	4	0
03 BOONE	343	72	115	59	12	36	40	7	0	1	1
04 BRAXTON	394	19	181	54	18	48	21	17	0	36	0
05 BROOKE	514	161	155	78	4	39	49	9	0	19	0
06 CABELL	1963	599	311	518	60	110	272	71	1	21	0
07 CALHOUN	196	24	82	60	0	12	17	1	0	0	0
08 CLAY	231	25	109	48	3	14	16	8	0	6	2
09 DODDRIDGE	239	41	95	45	5	0	16	9	0	28	0
10 FAYETTE	2452	240	982	246	35	631	276	17	0	3	22
11 GILMER	368	39	124	72	3	112	15	1	0	2	0
12 GRANT	257	34	82	66	14	28	33	0	0	0	0
13 GREENBRIER	1203	297	439	135	42	47	117	3	0	15	108
14 HAMPSHIRE	818	167	189	134	68	34	213	12	0	1	0
15 HANCOCK	649	128	241	91	6	30	101	18	0	34	0
16 HARDY	451	123	98	84	11	65	52	7	0	11	0
17 HARRISON	2018	381	683	335	43	145	225	84	96	7	19
18 JACKSON	1182	143	181	147	10	601	92	6	0	2	0
19 JEFFERSON	1664	703	318	89	83	58	406	6	0	1	0
20 KANAWHA	3788	1221	827	494	131	289	662	151	0	8	5
21 LEWIS	446	100	215	71	15	12	25	6	0	0	2
22 LINCOLN	413	32	160	105	3	41	46	11	0	15	0
23 LOGAN	768	104	297	179	10	91	76	5	0	4	2
24 MARION	1310	292	398	257	61	102	141	45	0	2	12
25 MARSHALL	1084	233	462	109	30	58	29	15	0	6	142
26 MASON	753	125	272	65	30	133	91	14	0	22	1
27 MCDOWELL	793	34	507	144	1	16	77	5	0	7	2
28 MERCER	1893	421	721	448	32	105	136	23	0	2	5
29 MINERAL	586	129	140	83	55	45	62	68	0	3	1
30 MINGO	1339	27	529	80	15	519	151	16	0	1	1
31 MONONGALIA	4427	1023	1802	700	71	654	54	9	0	0	114
32 MONROE	448	131	134	93	2	29	40	14	0	2	3
33 MORGAN	570	207	103	82	7	29	141	1	0	0	0
34 NICHOLAS	675	207	281	106	15	29	31	0	0	2	4
35 OHIO	996	379	233	139	31	87	84	24	15	4	0
36 PENDLETON	178	37	43	53	2	25	18	0	0	0	0
37 PLEASANTS	206	29	53	55	20	25	18	6	0	0	0
38 POCAHONTAS	482	168	151	59	33	24	31	7	0	3	6
39 PRESTON	1032	177	358	183	35	77	122	24	0	48	8
40 PUTNAM	1467	731	294	138	56	84	136	23	0	5	0
41 RALEIGH	2048	574	720	347	75	85	212	13	0	2	20
42 RANDOLPH	651	192	203	99	27	36	31	10	1	51	1
43 RITCHIE	324	21	170	56	4	16	35	13	0	1	8
44 ROANE	478	80	220	85	21	16	30	16	0	10	0
45 SUMMERS	693	121	133	123	7	256	50	2	0	0	1
46 TAYLOR	477	83	198	98	11	27	48	12	0	0	0
47 TUCKER	258	92	72	25	2	17	43	1	0	5	1
48 TYLER	242	44	90	46	13	17	13	14	0	3	2
49 UPSHUR	587	120	199	122	38	45	44	18	0	1	0
50 WAYNE	912	204	300	141	19	40	143	61	0	3	1
51 WEBSTER	197	5	93	36	17	18	19	5	0	4	0
52 WETZEL	435	49	233	60	13	25	39	9	0	7	0
53 WIRT	179	22	74	44	7	7	17	3	0	4	1
54 WOOD	2133	666	897	245	63	98	136	23	0	5	0
55 WYOMING	534	32	229	149	17	44	53	6	0	4	0
<b>STATE TOTALS</b>	<b>52,488</b>	<b>12,498</b>	<b>17,010</b>	<b>7,944</b>	<b>1,521</b>	<b>5,346</b>	<b>6,125</b>	<b>983</b>	<b>113</b>	<b>425</b>	<b>523</b>

NEIGHBORHOOD			EXAMPLE					APPENDIX C			
Y2K	TXNRA642 ASSESSMENT	SYSTEM VALUES	STATE OF WEST VIRGINIA					DATE		PAGE NO.	
SALES RATIO FOR			COUNTY	FROM 07/11 TO 06/12	RANGE 000.00% - 999.99%			NBHD 212.0			
	NUMBER	TOTAL	MEAN	TOTAL	MEAN	AGGR.	MEAN	MEDIAN	STD.	COEF	
	SALES	CONSIDER.	CONSIDER.	VALUE	VALUE	RATIO	RATIO	RATIO	DEV.	DISP	
RESIDENTIAL IMP											
0000000-0019999	25	222,802	8,912	125,760	5,030	56.44	59.85	58.29	25.90	32.22	
0020000-0039999	7	204,400	29,200	125,520	17,931	61.41	58.71	54.50	18.82	17.53	
0040000-0059999	11	557,400	50,672	343,620	31,238	61.65	62.07	58.07	9.91	13.31	
0060000-0079999	18	1,332,200	74,011	785,520	43,640	58.96	59.04	59.10	8.51	10.95	
0080000-0099999	10	925,620	92,562	621,320	62,132	67.12	67.11	61.95	18.43	17.57	
0100000-0149999	226	29,211,351	129,253	17,174,460	75,993	58.79	58.85	58.72	6.00	7.52	
0150000-9999999	682	152,027,674	222,914	86,108,930	126,259	56.64	56.73	56.69	46.71	7.22	
RESIDENTIAL IMPROVED											
	979	184,481,447	188,438	105,285,130	107,543	57.07	57.52	57.12	7.39	8.43	
RESIDENTIAL VACANT											
	38	3,263,356	85,877	1,749,240	46,032	53.60	56.41	54.88	17.50	15.93	
RESIDENTIAL TOTAL											
	1,017	187,744,803	184,606	107,034,370	105,245	57.01	57.48	57.05	7.99	8.72	
APARTMENT IMPROVED											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
APARTMENT VACANT											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
APARTMENT TOTAL											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
COMMERCIAL IMPROVED											
	6	2,462,000	410,333	1,350,920	225,153	54.87	60.17	53.31	23.71	26.22	
COMMERCIAL VACANT											
	3	1,685,000	561,666	893,040	297,680	53.00	54.92	61.08	13.67	13.74	
COMMERCIAL TOTAL											
	9	4,147,000	460,777	2,243,960	249,328	54.11	58.42	56.69	20.12	22.23	
INDUSTRIAL IMPROVED											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
INDUSTRIAL VACANT											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
INDUSTRIAL TOTAL											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TIMBER IMPROVED											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TIMBER VACANT											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TIMBER TOTAL											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
FARM IMPROVED											
	3	749,600	249,866	419,700	139,900	55.99	62.80	55.67	19.30	21.90	
FARM VACANT											
	1	55,450	55,450	1,680	1,680	3.03	3.03	3.03	0.00	0.00	
FARM TOTAL											
	4	805,050	201,262	421,380	105,345	52.34	47.86	51.87	33.78	43.00	
COMB C & I IMPROVED											
	6	2,462,000	410,333	1,350,920	225,153	54.87	60.17	53.31	23.71	26.22	
COMB C & I VACANT											
	3	1,685,000	561,666	893,040	297,680	53.00	54.92	61.08	13.67	13.74	
COMB C & I TOTAL											
	9	4,147,000	460,777	2,243,960	249,328	54.11	58.42	56.69	20.12	22.23	
TOTAL											
	1,030	192,696,853	187,084	109,699,710	106,504	56.93	57.45	57.04	8.36	8.97	
TOTAL LESS F&T											
	1,026	191,891,803	187,029	109,278,330	106,509	56.95	57.49	57.05	8.15	8.84	

TAX CLASS		EXAMPLE					APPENDIX D					
Y2K	TXNRA642 ASSESSMENT SYSTEM VALUES	STATE OF WEST VIRGINIA					DATE	PAGE NO. 1				
SALES RATIO FOR COUNTY		FROM 07/11 TO 06/12 RANGE 000.00% - 999.99%					TAX CLASS 2					
	NUMBER SALES	TOTAL CONSIDER.	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF DISP		
RESIDENTIAL IMP												
0000000-0019999	24	216,782	9,032	123,720	5,155	57.07	60.94	59.14	25.88	31.37		
0020000-0039999	5	148,400	29,680	93,840	18,768	63.23	59.51	54.48	22.99	22.94		
0040000-0059999	4	210,900	52,725	120,360	30,090	57.07	56.96	56.37	9.61	11.81		
0060000-0079999	14	1,042,700	74,478	636,600	45,471	61.05	61.11	60.43	7.62	9.99		
0080000-0099999	7	651,220	93,031	404,240	57,748	62.07	62.26	61.99	9.14	12.05		
0100000-0149999	207	26,954,351	130,214	15,803,820	76,346	58.63	58.67	58.51	6.02	7.47		
0150000-9999999	666	149,169,496	223,978	84,503,450	126,882	56.65	56.73	56.69	47.82	7.25		
RESIDENTIAL IMPROVED												
	927	178,393,849	192,442	101,686,030	109,693	57.00	57.40	57.08	7.14	8.28		
RESIDENTIAL VACANT												
	4	239,100	59,775	111,660	27,915	46.70	49.12	51.79	9.65	13.84		
RESIDENTIAL TOTAL												
	931	178,632,949	191,872	101,797,690	109,342	56.99	57.36	57.04	7.16	8.31		
APARTMENT IMPROVED												
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
APARTMENT VACANT												
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
APARTMENT TOTAL												
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
COMMERCIAL IMPROVED												
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
COMMERCIAL VACANT												
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
COMMERCIAL TOTAL												
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
INDUSTRIAL IMPROVED												
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
INDUSTRIAL VACANT												
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
INDUSTRIAL TOTAL												
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TIMBER IMPROVED												
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TIMBER VACANT												
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TIMBER TOTAL												
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
FARM IMPROVED												
	3	749,600	249,866	419,700	139,900	55.99	62.80	55.67	19.30	21.90		
FARM VACANT												
	1	55,450	55,450	1,680	1,680	3.03	3.03	3.03	0.00	0.00		
FARM TOTAL												
	4	805,050	201,262	421,380	105,345	52.34	47.86	51.87	33.78	43.00		
COMB C & I IMPROVED												
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
COMB C & I VACANT												
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
COMB C & I TOTAL												
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL												
	935	179,437,999	191,912	102,219,070	109,325	56.97	57.32	57.01	7.43	8.46		



**COUNTY**

**EXAMPLE**

**APPENDIX E**

Y2K	TXNRA642 ASSESSMENT SYSTEM VALUES	STATE OF WEST VIRGINIA				DATE	PAGE NO. 4				
SALES RATIO FOR	COUNTY	FROM 07/11 TO 06/12 RANGE 000.00% - 999.99%									
	NUMBER SALES	TOTAL CONSIDER.	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF DISP	
RESIDENTIAL IMP											
0000000-0019999	8	91,500	11,437	61,740	7,717	67.48	69.24	64.50	12.73	14.35	
0020000-0039999	8	247,700	30,962	146,760	18,345	59.25	59.53	58.17	2.74	3.19	
0040000-0059999	7	328,000	46,857	193,800	27,685	59.09	59.12	59.10	1.31	1.68	
0060000-0079999	16	1,117,000	69,812	662,700	41,418	59.33	59.31	58.95	1.77	2.03	
0080000-0099999	14	1,242,500	88,750	730,140	52,152	58.76	58.80	58.70	1.13	1.45	
0100000-0149999	11	1,280,500	116,409	760,880	69,170	59.42	59.42	59.33	0.81	1.05	
0150000-9999999	21	3,858,620	183,743	2,300,080	109,527	59.61	59.57	59.26	1.32	1.37	
RESIDENTIAL IMPROVED	85	8,165,820	96,068	4,856,100	57,130	59.47	60.24	59.10	4.91	3.34	
VACANT	13	383,100	29,469	230,770	17,751	60.24	61.70	60.00	7.24	3.80	
TOTAL	98	8,548,920	87,233	5,086,870	51,906	59.50	60.44	59.25	5.25	3.50	
APARTMENT IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
COMMERCIAL IMPROVED	3	167,000	55,666	97,620	32,540	58.46	58.92	58.71	1.50	1.69	
VACANT	1	45,000	45,000	24,780	24,780	55.07	55.07	55.07	0.00	0.00	
TOTAL	4	212,000	53,000	122,400	30,600	57.74	57.96	58.12	2.28	2.84	
INDUSTRIAL IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TIMBER IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
FARM IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
COMB C & I IMPROVED	3	167,000	55,666	97,620	32,540	58.46	58.92	58.71	1.50	1.69	
VACANT	1	45,000	45,000	24,780	24,780	55.07	55.07	55.07	0.00	0.00	
TOTAL	4	212,000	53,000	122,400	30,600	57.74	57.96	58.12	2.28	2.84	
TOTAL	102	8,760,920	85,891	5,209,270	51,071	59.46	60.34	59.25	5.18	3.49	
TOTAL LESS F&T	102	8,760,920	85,891	5,209,270	51,071	59.46	60.34	59.25	5.18	3.49	

## STATEWIDE REPORT

§ Y2K TXNRA642 ASSESSMENT SYSTEM VALUES

STATE OF WEST VIRGINIA

STATEWIDE SALE RATIO

FROM 07/12 TO 06/13 RANGE 000.00% - 999.99%

	NUMBER SALES	TOTAL CONSIDER.	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF DISP
RESIDENTIAL IMP										
0000000-0019999	282	3,204,226	11,362	2,565,520	9,097	80.07	71.13	62.00	38.60	27.66
0020000-0039999	572	16,908,858	29,560	10,904,500	19,063	64.49	64.71	62.40	57.45	16.00
0040000-0059999	742	36,531,729	49,234	22,343,290	30,112	61.16	61.21	59.87	61.70	13.21
0060000-0079999	963	67,198,522	69,780	39,359,910	40,872	58.57	58.65	57.83	57.99	12.86
0080000-0099999	1,043	92,360,141	88,552	52,832,070	50,653	57.20	57.22	57.10	53.58	11.98
0100000-0149999	2,484	311,044,778	125,219	171,634,470	69,096	55.18	55.24	55.54	54.63	10.72
0150000-9999999	4,380	1054,444,518	240,740	579,524,890	132,311	54.96	55.07	55.38	55.53	10.04
RESIDENTIAL										
IMPROVED	10,466	1581,692,772	151,126	879,164,650	84,001	55.58	57.05	56.37	11.87	12.23
VACANT	1,288	50,625,959	39,305	28,056,430	21,782	55.42	58.60	58.32	28.28	16.74
TOTAL	11,754	1632,318,731	138,873	907,221,080	77,184	55.58	57.22	56.51	14.61	12.79
APARTMENT										
IMPROVED	22	13,377,000	608,045	7,940,910	360,950	59.36	55.68	56.97	8.19	10.16
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	22	13,377,000	608,045	7,940,910	360,950	59.36	55.68	56.97	8.19	10.16
COMMERCIAL										
IMPROVED	204	70,092,916	343,592	36,703,400	179,918	52.36	58.80	58.26	16.93	13.42
VACANT	57	12,563,349	220,409	6,529,860	114,558	51.98	55.31	57.05	13.55	14.19
TOTAL	261	82,656,265	316,690	43,233,260	165,644	52.30	58.04	57.76	16.29	13.68
INDUSTRIAL										
IMPROVED	1	1,400,000	1,400,000	917,460	917,460	65.53	65.53	65.53	0.00	0.00
VACANT	1	425,250	425,250	250,380	250,380	58.88	58.88	58.88	0.00	0.00
TOTAL	2	1,825,250	912,625	1,167,840	583,920	63.98	62.21	62.20	4.70	5.34
TIMBER										
IMPROVED	1	244,000	244,000	131,260	131,260	53.80	53.80	53.80	0.00	0.00
VACANT	6	470,000	78,333	82,860	13,810	17.63	17.77	17.21	4.56	15.97
TOTAL	7	714,000	102,000	214,120	30,588	29.99	22.91	17.52	14.24	43.03
FARM										
IMPROVED	59	13,131,481	222,567	3,598,860	60,997	27.41	35.00	29.31	38.15	70.43
VACANT	41	2,929,121	71,441	177,830	4,337	6.07	8.30	4.00	12.84	148.90
TOTAL	100	16,060,602	160,606	3,776,690	37,766	23.52	24.05	12.97	33.07	145.19
COMB C & I										
IMPROVED	205	71,492,916	348,745	37,620,860	183,516	52.62	58.84	58.30	16.90	13.41
VACANT	58	12,988,599	223,941	6,780,240	116,900	52.20	55.37	57.15	13.43	13.98
TOTAL	263	84,481,515	321,222	44,401,100	168,825	52.56	58.07	57.87	16.24	13.60
TOTAL	12,146	1746,951,848	143,829	963,553,900	79,330	55.16	56.94	56.49	15.20	13.29
TOTAL LESS F&T										
TOTAL	12,039	1730,177,246	143,714	959,563,090	79,704	55.46	57.24	56.57	14.63	12.80