

WV Assessment Ratio Study Tax Year 2024



State Tax Commissioner

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Property Tax

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PREFACE

This report compares real property values to selling prices of properties sold in West Virginia. Assessments used in this report are Tax Year 2024 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, 2023. Appraised values used in Section IV of this report represent the estimated market value of each property as of July 1, 2023, as determined by the county assessor in each of the 55 counties. The time period of the sales involved is July 1, 2022 through June 30, 2023. 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, 2022 through June 30, 2023. 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 Integrated Assessment System (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, COD.

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 ($\tilde{A/S}$) 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:	C\tilde{O}D	= Coefficient of Dispersion about the Median
	A/S	= Median
	n	= Number of Sales
	A/S	= Individual Ratios

I. METHODOLOGY AND TERMS (CONT.)

FORMULA:

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

CALCULATION:

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

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

As a general rule, a **C $\tilde{O}D$** of 15 or less for improved residential property signifies a homogeneous distribution of values. For other property types a **C $\tilde{O}D$** 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	= Median (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	= Median (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 **CÖD** 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, 2021 through June 30, 2022. This data is for the Tax Year 2023 assessed values representing property values as of July 1, 2022.

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.

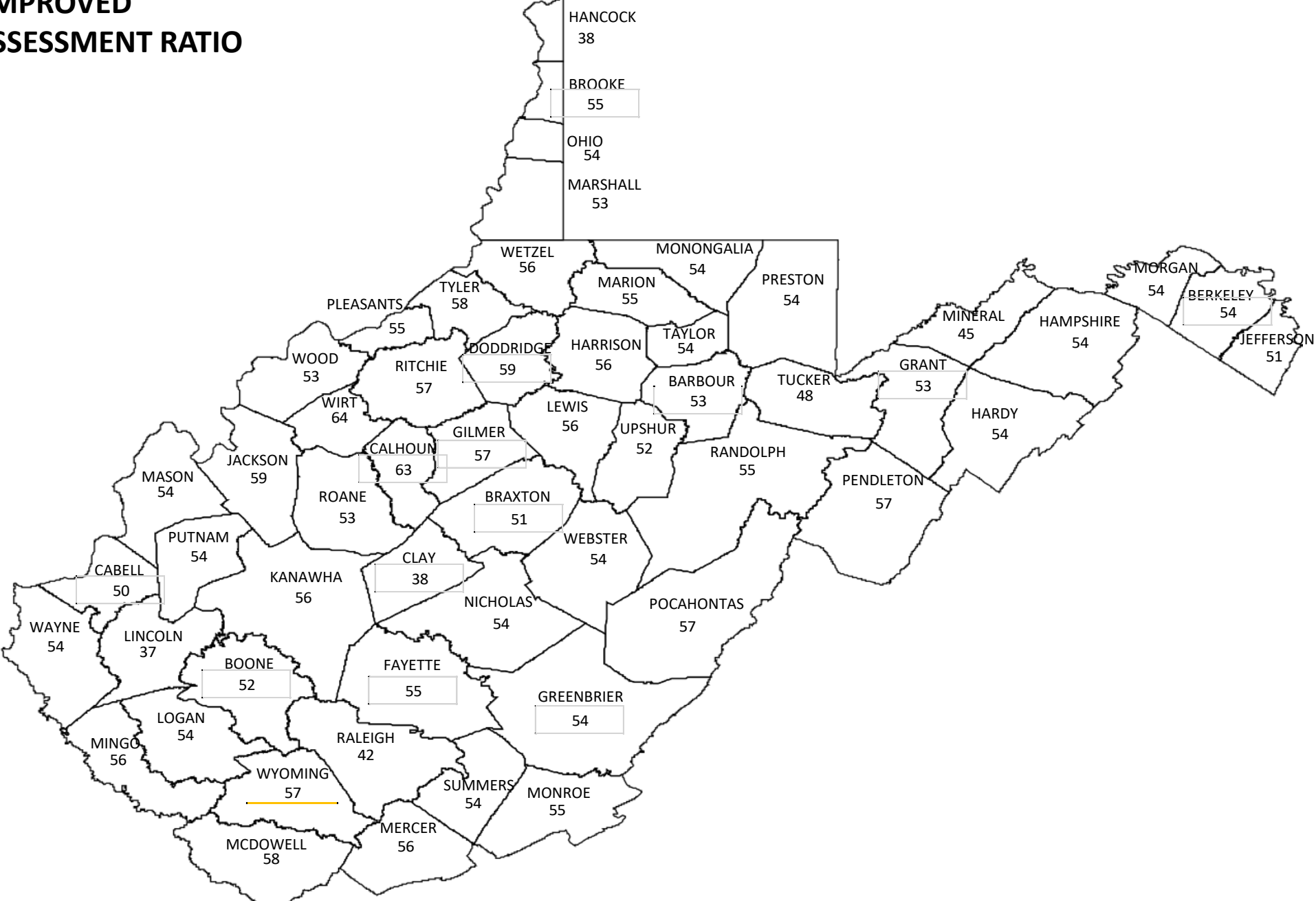
Tables II.E through II.H display information for four different types of property: residential, apartment, commercial, and industrial. Table II.I shows the same information for all properties combined except farm and timber property sold in the county. Each table lists the number of sales for improved 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.)

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.

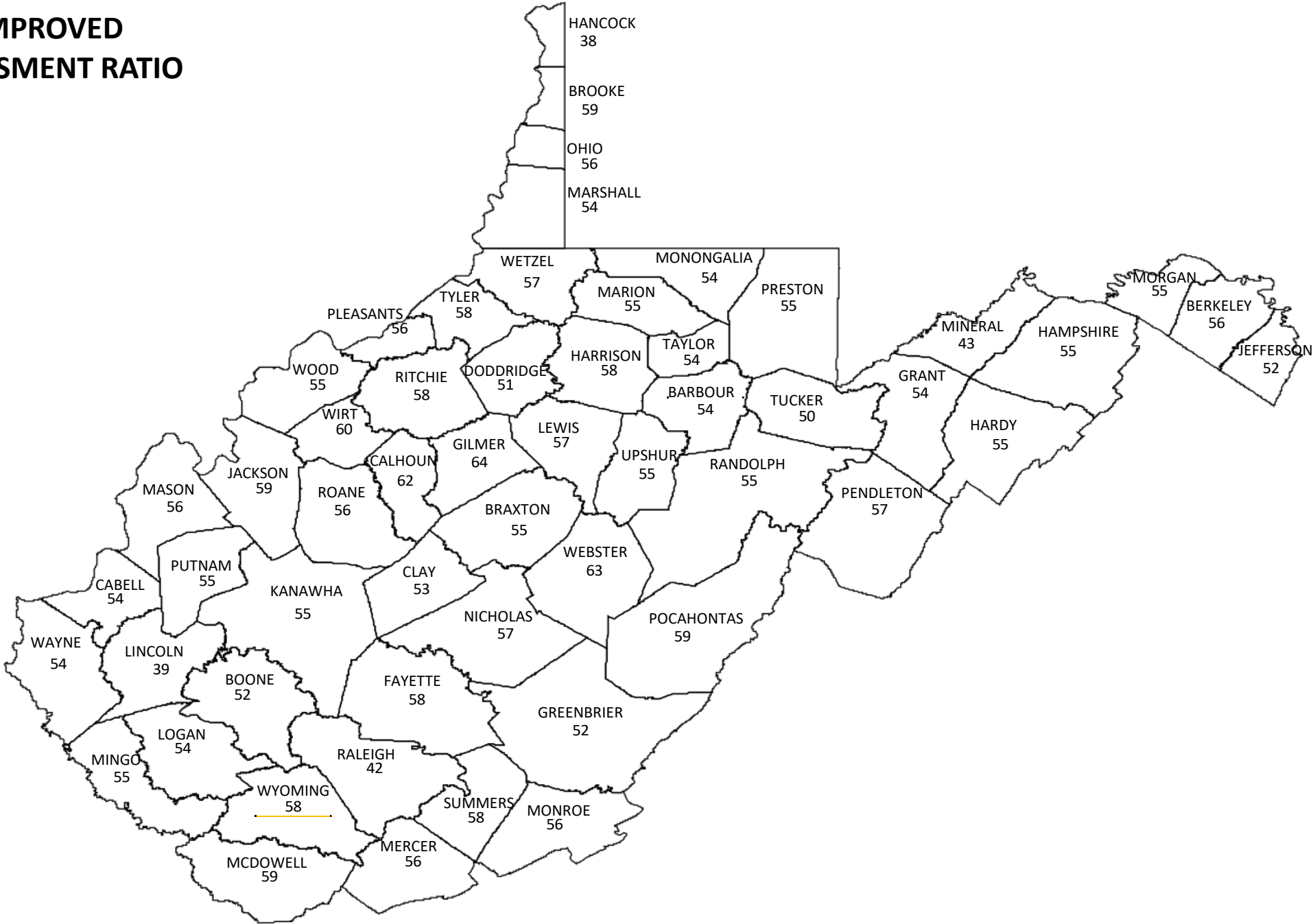
RESIDENTIAL IMPROVED AGGREGATE ASSESSMENT RATIO

TABLE II.A



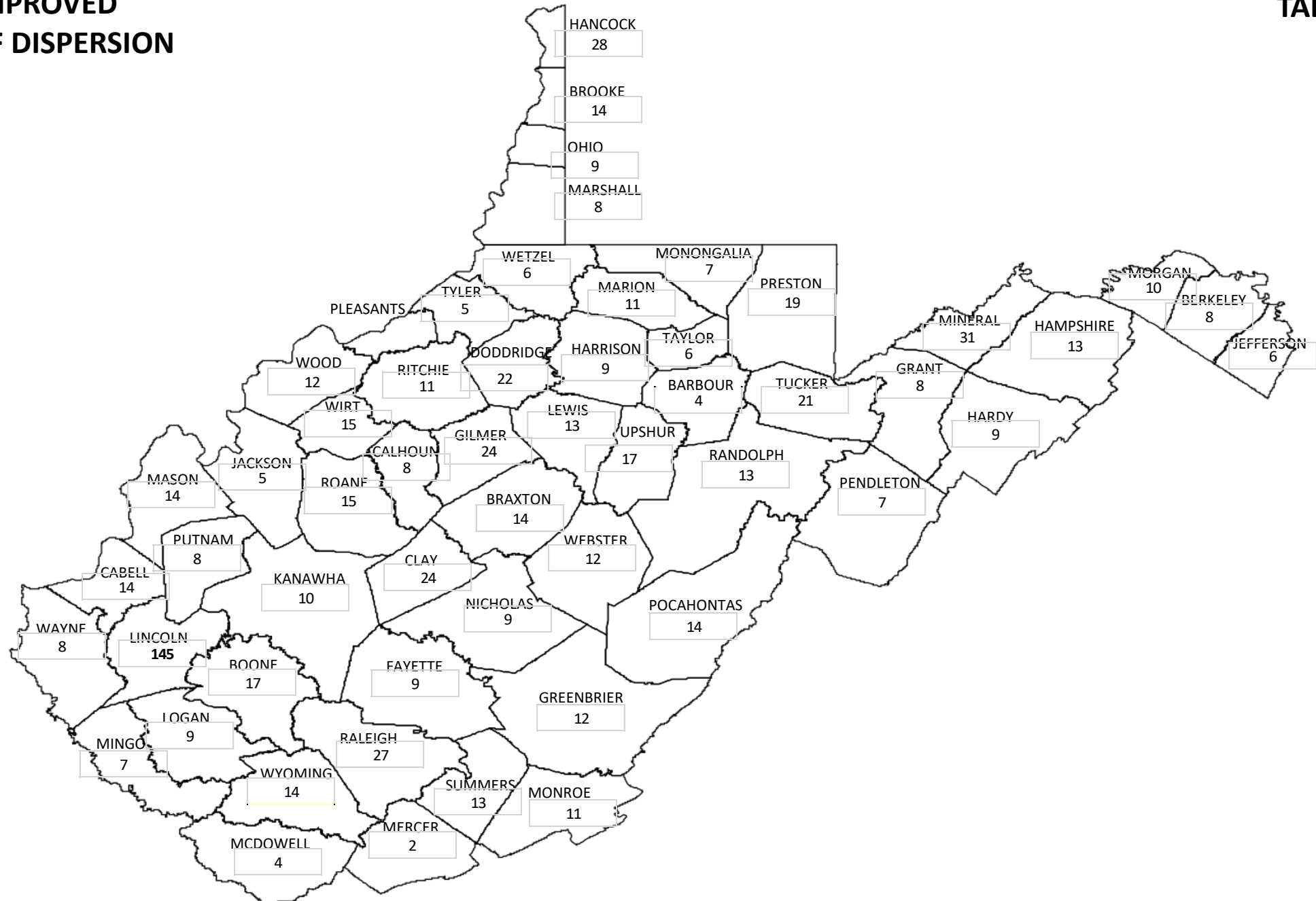
RESIDENTIAL IMPROVED MEDIAN ASSESSMENT RATIO

TABLE II.B



RESIDENTIAL IMPROVED COEFFICIENT OF DISPERSION

TABLE II.C



Residential Improved Property by Value Range Assessment to Sales Comparison II.D

County Assessed Value Ratios by Range II.D (Completed 5.8.24)																
01 BARBOUR	51	0	55	0	55	4	54	7	55	0	55	2	53	2	54	2
02 BERKELEY	75	36	51	35	59	15	64	8	61	10	59	11	55	7	61	17
03 BOONE	0	0	0	0	0	0	63	13	49	20	51	21	54	13	31	10
04 BRAXTON	0	0	61	0	62	4	53	10	46	0	58	11	49	13	47	5
05 BROOKE	67	3	63	11	67	11	54	13	58	10	51	14	47	9	58	10
06 CABELL	61	18	62	13	61	9	54	15	56	13	54	13	51	14	57	14
07 CALHOUN	76	0	60	5	54	5	77	0	63	1	62	0	0	0	56	2
08 CLAY	0	0	65	0	0	0	0	0	0	0	53	0	27	0	21	0
09 DODDRIDGE	0	0	68	1	59	17	49	14	51	10	48	41	57	9	47	13
10 FAYETTE	66	11	61	10	59	7	60	7	58	10	56	7	54	8	59	9
11 GILMER	92	0	101	0	64	0	63	0	77	0	67	10	40	3	72	2
12 GRANT	0	0	54	3	63	0	53	11	59	0	50	0	50	0	47	2
13 GREENBRIER	57	8	59	3	60	8	52	15	52	13	49	13	51	11	54	10
14 HAMPSHIRE	72	0	61	12	62	13	53	12	56	9	59	14	50	7	59	9
15 HANCOCK	90	30	64	23	46	47	44	25	36	16	40	15	34	14	51	24
16 HARDY	74	11	52	18	60	7	57	1	60	12	53	6	54	8	58	9
17 HARRISON	47	0	63	2	62	9	59	11	61	10	59	7	56	9	58	7
18 JACKSON	0	0	58	3	63	5	62	4	59	5	58	4	57	4	51	4
19 JEFFERSON	55	0	53	0	64	128	62	5	70	8	60	13	54	8	60	23
20 KANAWHA	68	5	62	11	68	11	63	12	58	10	54	10	54	8	61	10
21 LEWIS	62	21	62	7	64	9	62	13	55	14	53	11	54	11	59	12
22 LINCOLN	253	57	124	44	70	52	43	20	41	21	34	24	27	31	85	36
23 LOGAN	64	6	64	6	60	7	53	9	55	6	55	7	52	7	58	7
24 MARION	0	0	59	9	71	25	59	10	57	13	55	12	54	9	51	11
25 MARSHALL	225	0	59	3	57	11	55	4	55	6	54	4	53	5	80	5
26 MASON	80	29	62	14	60	13	59	11	59	9	55	11	53	11	61	14
27 MCDOWELL	62	3	58	0	55	0	0	0	0	0	58	0	0	0	33	0
28 MERCER	57	2	57	2	56	2	56	2	56	2	56	2	56	1	56	2
29 MINERAL	43	35	61	27	56	111	48	201	44	15	42	19	42	17	48	61
30 MINGO	52	0	58	3	55	5	55	4	53	7	51	5	58	14	54	5
31 MONONGALIA	66	0	78	21	64	10	63	14	60	14	54	11	54	6	63	11
32 MONROE	61	7	60	12	59	9	62	8	63	4	53	11	54	10	59	9
33 MORGAN	288	0	59	4	58	4	58	4	61	12	56	10	54	7	91	6
34 NICHOLAS	60	6	60	9	60	9	57	14	57	9	56	6	53	7	57	8
35 OHIO	61	3	59	7	58	6	58	10	59	8	55	11	55	8	58	7
36 PENDLETON	0	0	61	0	53	0	63	7	56	8	53	6	58	6	49	4
37 PLEASANTS	0	0	0	0	0	0	71	7	0	0	50	6	53	7	25	3
38 POCAHONTAS	75	34	53	9	47	25	61	19	60	12	61	13	58	11	59	18
39 PRESTON	64	31	47	29	75	13	73	12	54	15	54	10	50	10	60	17
40 PUTNAM	60	11	63	13	60	13	60	5	60	8	55	8	55	7	59	9
41 RALEIGH	73	42	57	19	50	25	44	23	38	25	37	24	40	19	48	25
42 RANDOLPH	59	13	64	12	74	15	58	10	56	13	56	10	53	12	60	12
43 RITCHIE	66	0	50	0	0	0	54	5	58	26	66	0	58	7	50	5
44 ROANE	0	0	69	3	65	10	62	5	56	7	51	13	48	15	50	8
45 SUMMERS	60	15	61	10	62	11	60	17	60	9	51	15	50	7	58	12
46 TAYLOR	0	0	65	0	59	9	58	0	57	7	54	6	53	5	49	4
47 TUCKER	58	0	81	13	67	0	68	6	56	5	49	19	47	18	61	9
48 TYLER	58	1	61	4	58	6	59	4	58	6	55	5	57	3	58	4
49 UPSHUR	65	0	65	10	51	16	80	17	62	12	55	9	50	14	61	11
50 WAYNE	64	6	61	9	61	8	57	8	57	6	53	5	53	5	58	7
51 WEBSTER	79	5	63	2	59	10	65	6	43	0	0	0	38	0	50	3
52 WETZEL	0	0	0	0	0	0	0	0	58	6	53	9	58	5	24	3
53 WIRT	0	0	57	0	56	13	66	13	0	0	51	0	78	0	44	4
54 WOOD	63	6	65	9	59	10	62	10	58	9	53	12	53	11	59	10
55 WYOMING	78	4	57	12	68	14	53	7	0	0	0	0	58	4	45	6

Residential Assessed II.E (May 10, 2024)

COUNTY	RESIDENTIAL IMPROVED				RESIDENTIAL VACANT				RESIDENTIAL COUNTY TOTAL			
	#SAL	IGG RATI	MEDI	COD	#SA	IGG RATI	MEDIA	COD	#SAL	IGG RATI	MEDIAN	COD
01 BARBOUR	17	54	54	4	2	54	54	2	19	54	54	4
02 BERKELEY	2582	55	56	8	118	58	58	8	2700	56	56	8
03 BOONE	46	52	52	17	3	48	52	18	49	52	52	17
04 BRAXTON	17	51	55	14	5	56	56	14	22	52	55	14
05 BROOKE	65	55	59	14	2	11	10	49	67	54	59	17
06 CABELL	667	50	54	14	16	63	60	13	683	51	54	14
07 CALHOUN	10	63	62	8	4	58	62	11	14	63	62	9
08 CLAY	3	38	53	24	0	0	0	0	3	38	53	24
09 DODDRIDGE	20	59	51	22	0	0	0	0	20	59	51	22
10 FAYETTE	232	55	58	9	27	54	58	11	259	55	58	10
11 GILMER	9	57	64	24	1	43	43	0	10	55	63	26
12 GRANT	8	53	54	8	10	60	63	16	18	55	58	14
13 GREENBRIER	212	54	52	12	63	58	60	5	275	55	54	12
14 HAMPSHIRE	65	54	55	13	74	56	58	12	139	55	56	13
15 HANCOCK	261	38	38	28	15	33	46	30	276	38	38	29
16 HARDY	82	54	55	9	49	55	58	13	131	54	56	11
17 HARRISON	214	56	58	9	7	59	60	11	221	56	58	9
18 JACKSON	44	59	59	5	16	56	56	3	60	59	58	5
19 JEFFERSON	7	51	52	6	3	60	64	9	10	53	54	10
20 KANAWHA	1432	56	55	10	19	57	57	10	1451	56	55	10
21 LEWIS	97	56	57	13	16	58	58	16	113	56	57	14
22 LINCOLN	96	37	39	145	12	38	26	397	108	37	38	162
23 LOGAN	126	54	54	9	11	59	60	4	137	54	55	9
24 MARION	431	55	55	11	6	59	60	19	437	55	55	12
25 MARSHALL	181	53	54	8	10	57	57	10	191	53	54	8
26 MASON	156	54	56	14	17	52	61	19	173	54	57	14
27 MCDOWELL	6	58	59	4	2	58	59	3	8	58	59	4
28 MERCER	432	56	56	2	44	57	57	2	476	56	56	2
29 MINERAL	211	45	43	31	15	42	52	29	226	45	43	31
30 MINGO	23	56	55	7	6	47	55	17	29	55	55	9
31 MONONGALIA	506	54	54	7	26	56	58	17	532	54	54	8
32 MONROE	65	55	56	11	11	63	64	12	76	55	57	12
33 MORGAN	190	54	55	10	74	53	57	14	264	54	55	11
34 NICHOLAS	126	54	57	9	46	55	58	9	172	54	57	9
35 OHIO	297	54	56	9	6	55	56	6	303	54	56	9
36 PENDLETON	31	57	57	7	19	56	59	10	50	57	58	8
37 PLEASANTS	14	55	56	13	1	58	58	0	15	55	57	12
38 POCAHONTAS	269	57	59	14	54	56	58	17	323	57	59	14
39 PRESTON	105	54	55	19	48	56	56	8	153	54	56	15
40 PUTNAM	532	54	55	8	49	56	56	7	581	54	55	8
41 RALEIGH	440	42	42	27	51	47	53	43	491	42	43	30
42 RANDOLPH	141	55	55	13	34	64	64	18	175	55	57	15
43 RITCHIE	13	57	58	11	5	59	56	12	18	57	57	12
44 ROANE	41	53	56	15	15	49	54	14	56	52	55	15
45 SUMMERS	55	54	58	13	19	54	55	12	74	54	56	14
46 TAYLOR	71	54	54	6	9	55	55	12	80	54	54	7
47 TUCKER	80	48	50	21	33	53	55	28	113	49	50	24
48 TYLER	32	58	58	5	1	60	60	0	33	58	58	5
49 UPSHUR	55	52	55	17	3	9	52	31	58	48	55	18
50 WAYNE	201	54	54	8	36	58	59	7	237	54	55	8
51 WEBSTER	17	54	63	12	2	34	40	20	19	53	63	15
52 WETZEL	8	56	57	6	8	0	0	0	16	56	56	6
53 WIRT	9	64	60	15	0	0	0	0	9	64	60	15
54 WOOD	756	53	55	12	47	52	58	17	803	53	55	12
55 WYOMING	17	57	58	14	2	4	6	89	19	51	55	22
SUMMARY	###	54	55	15	1172	48	50	21	12995	53	55	16

Apartment Assessed II.F

COUNTY	APARTMENT IMPROVED				APARTMENT VACANT				APARTMENT COUNTY TOTAL			
	#SAL	IGG RATIO	MEDI	COD	#SALE	IGG RATIO	MEDI	COD	#SAL	IGG RATIO	MEDIA	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	1	58	58	0	0	0	0	0	1	58	58	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	1	58	58	0	0	0	0	0	1	58	58	0
14 HAMPSHIRE	0	0	0	0	0	0	0	0	0	0	0	0
15 HANCOCK	1	33	33	0	0	0	0	0	1	33	33	0
16 HARDY	0	0	0	0	0	0	0	0	0	0	0	0
17 HARRISON	1	64	64	0	0	0	0	0	1	64	64	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	9	57	58	4	0	0	0	0	9	57	58	4
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	4	57	56	1	0	0	0	0	4	57	56	1
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	2	57	57	1	0	0	0	0	2	57	57	1
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 POCAHONTA	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	1	53	53	0	0	0	0	0	1	53	53	0
41 RALEIGH	0	0	0	0	0	0	0	0	0	0	0	0
42 RANDOLPH	1	48	48	0	0	0	0	0	1	48	48	0
43 RITCHIE	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	4	48	54	9	0	0	0	0	4	48	54	9
55 WYOMING	0	0	0	0	0	0	0	0	0	0	0	0
SUMMARY	25	10	10	0	0	0	0	0	25	10	10	0

Commercial Assessed II.G

COUNTY	COMMERCIAL IMPROVED				COMMERCIAL VACANT				COMMERCIAL 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	18	55	54	9	6	59	60	10	24	56	55	10
03 BOONE	3	62	61	3	0	0	0	0	3	62	61	3
04 BRAXTON	0	0	0	0	0	0	0	0	0	0	0	0
05 BROOKE	4	56	56	7	0	0	0	0	4	56	56	7
06 CABELL	17	57	58	7	0	0	0	0	17	57	58	7
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	1	59	59	0	0	0	0	0	1	59	59	0
10 FAYETTE	5	59	62	5	0	0	0	0	5	59	62	5
11 GILMER	3	45	93	30	0	0	0	0	3	45	93	30
12 GRANT	2	56	54	8	0	0	0	0	2	56	54	8
13 GREENBRIER	10	55	57	11	1	57	57	0	11	55	57	10
14 HAMPSHIRE	2	53	53	4	0	0	0	0	2	54	53	4
15 HANCOCK	16	42	42	28	2	55	54	7	18	42	44	26
16 HARDY	1	68	68	0	0	0	0	0	1	68	68	0
17 HARRISON	3	56	55	9	0	0	0	0	3	56	55	9
18 JACKSON	3	60	63	4	0	0	0	0	3	60	63	4
19 JEFFERSON	0	0	0	0	0	0	0	0	0	0	0	0
20 KANAWHA	27	58	59	7	0	0	0	0	27	58	59	7
21 LEWIS	6	56	59	8	0	0	0	0	6	56	59	8
22 LINCOLN	4	41	27	59	0	0	0	0	4	41	27	59
23 LOGAN	2	57	57	1	0	0	0	0	2	57	57	1
24 MARION	2	64	61	5	0	0	0	0	2	64	61	5
25 MARSHALL	6	55	54	3	0	0	0	0	6	55	54	3
26 MASON	2	60	60	1	0	0	0	0	2	60	60	1
27 MCDOWELL	0	0	0	0	0	0	0	0	0	0	0	0
28 MERCER	12	57	57	1	1	57	57	0	13	57	57	1
29 MINERAL	8	56	45	41	0	0	0	0	8	56	45	41
30 MINGO	2	54	54	0	0	0	0	0	2	54	54	0
31 MONONGALIA	13	59	55	15	5	57	56	5	18	59	56	12
32 MONROE	2	59	58	1	0	0	0	0	2	59	58	1
33 MORGAN	6	55	55	6	4	57	57	7	10	55	56	6
34 NICHOLAS	8	55	56	10	0	0	0	0	8	55	56	10
35 OHIO	13	55	56	17	1	43	43	0	14	55	56	17
36 PENDLETON	0	0	0	0	0	0	0	0	0	0	0	0
37 PLEASANTS	1	61	61	0	0	0	0	0	1	61	61	0
38 POCAHONTAS	6	59	59	6	0	0	0	0	6	59	59	6
39 PRESTON	5	55	57	17	0	0	0	0	5	55	57	17
40 PUTNAM	11	57	58	2	8	58	58	4	19	57	58	3
41 RALEIGH	23	52	55	14	1	37	37	0	24	52	54	15
42 RANDOLPH	8	56	66	11	0	0	0	0	8	56	66	11
43 RITCHIE	2	55	55	3	0	0	0	0	2	55	55	3
44 ROANE	3	62	66	12	0	0	0	0	3	62	66	12
45 SUMMERS	3	64	62	5	0	0	0	0	3	64	62	5
46 TAYLOR	0	0	0	0	1	49	49	0	1	49	49	0
47 TUCKER	1	81	81	0	0	0	0	0	1	81	81	0
48 TYLER	0	0	0	0	0	0	0	0	0	0	0	0
49 UPSHUR	3	58	62	13	0	0	0	0	3	58	62	13
50 WAYNE	7	58	55	4	0	0	0	0	7	58	55	4
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	1	49	49	0	0	0	0	0	1	49	49	0
54 WOOD	12	48	58	10	2	62	58	6	14	49	58	10
55 WYOMING	1	67	67	0	1	61	61	0	2	66	64	4
SUMMARY	288	46	47	7	33	12	12	1	321	47	47	7

Industrial Assessed II.H (May 10, 2024)

COUNTY	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 GREENBRIE	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 MONONGAL	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 POCAHONT	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	1	56	56	0	0	0	0	0	1	56	56	0
42 RANDOLPH	1	66	66	0	0	0	0	0	1	66	66	0
43 RITCHIE	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	43	43	0	0	0	0	0	1	43	43	0
55 WYOMING	0	0	0	0	0	0	0	0	0	0	0	0
SUMMARY	3	3	3	0	0	0	0	0	3	3	3	0

All Property Less F&T (Assessed) II.I

COUNTY	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	5	54.08	54.11	3.44
02 BERKELEY	2724	55.51	55.68	7.66
03 BOONE	52	52.11	53.00	16.86
04 BRAXTON	22	51.65	55.40	14.23
05 BROOKE	71	54.55	58.20	16.38
06 CABELL	701	50.65	54.15	14.22
07 CALHOUN	14	62.95	62.13	9.14
08 CLAY	3	37.72	52.54	24.20
09 DODDRIDGE	21	59.46	51.64	21.58
10 FAYETTE	264	55.00	57.67	9.56
11 GILMER	13	52.79	63.91	32.83
12 GRANT	20	55.47	58.31	13.09
13 GREENBRIE	287	54.72	54.78	11.67
14 HAMPSHIRE	141	54.92	55.70	12.88
15 HANCOCK	295	38.44	38.13	28.86
16 HARDY	132	53.87	55.65	11.30
17 HARRISON	225	55.83	57.65	8.92
18 JACKSON	63	58.70	58.51	5.05
19 JEFFERSON	10	52.74	53.58	10.14
20 KANAWHA	1487	55.92	55.31	9.90
21 LEWIS	119	55.67	57.00	13.62
22 LINCOLN	112	37.26	38.31	157.36
23 LOGAN	139	54.27	54.82	8.55
24 MARION	439	54.79	54.86	11.50
25 MARSHALL	197	53.13	53.94	7.82
26 MASON	175	53.95	57.00	14.37
27 MCCOWELL	8	57.85	59.06	3.90
28 MERCER	489	56.33	56.22	1.68
29 MINERAL	234	45.19	43.48	31.53
30 MINGO	31	55.17	54.32	8.78
31 MONONGALI	554	54.28	54.17	7.67
32 MONROE	78	55.91	57.07	11.71
33 MORGAN	274	53.89	55.02	11.27
34 NICHOLAS	180	54.35	56.76	9.03
35 OHIO	319	53.83	55.60	9.29
36 PENDLETON	50	56.58	58.07	8.32
37 PLEASANTS	16	55.78	57.49	11.69
38 POCAHONT	329	56.89	58.88	13.99
39 PRESTON	158	54.25	55.92	15.18
40 PUTNAM	601	54.47	55.33	7.94
41 RALEIGH	516	43.93	43.13	29.42
42 RANDOLPH	185	56.02	57.33	15.22
43 RITCHIE	20	57.08	56.35	11.03
44 ROANE	59	52.64	55.58	15.07
45 SUMMERS	77	54.71	56.64	13.46
46 TAYLOR	81	54.39	53.86	7.03
47 TUCKER	114	49.23	50.21	24.21
48 TYLER	33	57.58	58.20	4.87
49 UPSHUR	61	48.20	54.97	18.32
50 WAYNE	244	54.60	54.52	8.01
51 WEBSTER	19	52.63	63.43	14.86
52 WETZEL	8	56.46	57.22	6.11
53 WIRT	10	63.94	58.32	15.59
54 WOOD	822	52.73	55.08	12.25
55 WYOMING	21	52.28	57.50	20.60
SUMMARY	13322	54	55	16

Summary (Assessed) II.1

PROPERTY TYPE	11.J	# SALES	AGG. RATIO	MEDIAN	COD
RESIDENTIAL					
IMPROVED		11823	54	55	15
VACANT		1172	48	50	21
TOTAL		12995	53	55	16
APARTMENT					
IMPROVED		25	10	10	0
VACANT		0	0	0	0
TOTAL		25	10	10	0
COMMERCIAL					
IMPROVED		288	46	47	7
VACANT		33	12	12	1
TOTAL		321	47	47	7
INDUSTRIAL					
IMPROVED		3	3	3	0
VACANT		0	0	0	0
TOTAL		3	3	3	0
TIMBER					
IMPROVED		0	0	0	0
VACANT		2	0	0	0
TOTAL		2	0	0	0
FARM					
IMPROVED		0	0	0	0
VACANT		0	0	0	0
TOTAL		0	0	0	0
ALL PROPERTY TOTAL		26,688	24	24	6
LESS FARM & TIMBER					

III. TAX CLASS COMPARISON OF ASSESSMENT RATIOS

This section reports 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, 2022 through June 30, 2023

Tables III.A and III.B list number of sales, aggregate ratios, medians, and **CÖD's** by tax class for residential improved and residential vacant property. Tables III.C, III.D, and III.E show number of sales, aggregate ratios, medians, and **CÖD** by tax class for apartments, commercial, and industrial property.

Residential Improved Appraised IIIa. (Completed May 22, 2024)

COUNTY	CLASS 2				CLASS 3				CLASS 4			
	#SALES	AGG RATIO	MEDI	COD	#SAL	AGG RATIO	MEDI	COD	#SAL	AGG RATIO	MEDI	COD
01 BARBOUR	10	89	90	5	2	92	92	1	5	90	90	3
02 BERKELEY	2311	92	92	8	210	94	94	8	61	96	99	7
03 BOONE	43	86	86	17	2	89	85	14	1	109	109	0
04 BRAXTON	12	84	87	16	4	92	99	9	1	89	99	0
05 BROOKE	47	89	95	15	5	108	106	5	13	103	112	11
06 CABELL	553	83	87	14	25	89	91	17	89	92	95	12
07 CALHOUN	9	105	104	9	1	107	107	0	0	0	0	0
08 CLAY	2	60	66	33	1	109	109	0	0	0	0	0
10 FAYETTE	189	92	96	9	18	89	93	13	30	95	100	9
11 GILMER	3	82	69	27	5	112	107	22	1	129	129	0
12 GRANT	5	88	93	8	3	88	88	7	0	0	0	0
13 GREENBRIER	138	87	84	12	36	98	100	10	38	86	91	11
14 HAMPSHIRE	41	90	90	13	21	93	93	13	3	102	99	10
16 HARDY	63	91	93	8	15	84	84	13	4	93	88	7
17 HARRISON	191	93	96	8	2	104	105	0	21	98	101	10
18 JACKSON	29	98	98	6	7	100	97	6	8	100	99	3
19 JEFFERSON	3	85	84	11	4	91	92	13	0	0	0	0
20 KANAWHA	1301	92	91	9	23	103	108	10	108	103	102	11
21 LEWIS	81	92	93	12	11	112	110	14	6	100	111	16
23 LOGAN	103	90	89	8	9	93	92	9	14	95	98	8
24 MARION	394	91	91	11	6	92	99	8	31	98	96	11
25 MARSHALL	148	88	89	8	7	89	89	6	26	93	91	7
26 MASON	119	90	94	12	18	92	95	28	19	92	99	12
27 MCDOWELL	2	97	100	3	1	100	100	0	3	95	97	6
28 MERCER	367	94	94	2	23	94	94	3	42	93	94	2
30 MINGO	19	92	89	7	2	92	92	0	2	103	103	1
31 MONONGALIA	394	89	90	6	72	92	91	9	40	94	92	10
32 MONROE	60	91	94	11	3	97	101	11	2	115	115	4
33 MORGAN	144	89	90	7	41	95	96	11	5	102	99	
34 NICHOLAS	103	90	94	9	15	92	92	7	8	98	97	5
35 OHIO	230	89	92	9	1	117	117	0	66	92	96	8
36 PENDLETON	24	95	97	7	7	95	93	6	31	95	95	7
37 PLEASANTS	12	90	90	13	0	0	0	0	2	119	119	5
38 POCAHONTAS	62	82	87	26	201	98	99	10	6	79	101	18
39 PRESTON	82	89	90	19	16	96	97	17	7	101	102	16
40 PUTNAM	503	90	92	8	16	95	90	12	13	96	100	5
42 RANDOLPH	110	90	92	12	21	97	99	13	10	99	98	18
43 RITCHIE	10	95	96	11	1	110	110	0	2	87	87	3
44 ROANE	37	87	93	15	3	87	109	13	1	104	104	0
45 SUMMERS	27	90	92	14	12	89	94	12	16	95	104	10
46 TAYLOR	68	90	89	6	1	109	109	0	2	102	100	6
48 TYLER	25	96	96	5	2	93	97	7	5	98	100	5
	48	92	92	16					2	91	90	5
50 WAYNE	1	90	89	7	9	94	95	6	18	95	97	8
51 WEBSTER	13	88	106	12	4	108	116	11	0	0	0	0
52 WETZEL	8	94	95	6	0	0	0	0	0	0	0	0
53 WIRT	9	107	99	15	0	0	0	0	0	0	0	0
54 WOOD	650	88	90	12	13	93	92	9	93	95	98	9
55 WYOMING	14	95	90	13	3	107	12	8	0	0	0	0

Residential Vacant Appraised III.B (Completed May 23, 2024)

COUNTY	CLASS 2				CLASS 3				CLASS 4			
	#SALES	AGG RATIO	MEDIAN	COD	#SALES	AGG RATIO	MEDIAN	COD	#SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	1	88	88	0	1	92	92	0	0	0	0	0
02 BERKELEY	3	101	101	3	106	96	97	8	9	102	103	7
03 BOONE	0	0	0	0	2	76	65	34	1	90	90	0
04 BRAXTON	0	0	0	0	5	93	94	14	0	0	0	0
05 BROOKE	0	0	0	0	2	18	17	49	0	0	0	0
06 CABELL	5	108	101	9	9	103	100	15	2	113	111	14
07 CALHOUN	1	105	105	0	3	95	100	13	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	5	96	103	7	19	87	94	13	3	94	96	2
11 GILMER	0	0	0	0	1	71	71	0	0	0	0	0
12 GRANT	1	97	97	0	9	101	100	11	0	0	0	0
13 GREENBRIER	1	93	93	0	57	96	100	5	5	100	100	6
14 HAMPSHIRE	2	105	109	4	72	93	96	12	0	0	0	0
15 HANCOCK	2	80	85	8	7	56	74	27	6	48	71	44
16 HARDY	6	91	97	9	43	90	96	15	1	99	99	0
17 HARRISON	2	81	81	8	2	87	92	13	3	106	103	4
18 JACKSON	10	95	95	4	6	93	94	3	0	0	0	0
19 JEFFERSON	0	0	0	0	1	80	80	0	0	0	0	0
20 KANAWHA	6	108	108	6	11	83	90	9	2	95	95	1
21 LEWIS	2	84	86	11	14	102	101	16	1	120	120	0
22 LINCOLN	2	19	30	41	9	84	105	205	0	0	0	0
23 LOGAN	1	89	89	0	8	100	100	3	2	100	96	6
24 MARION	1	54	54	0	3	103	102	3	2	87	90	31
25 MARSHALL	3	103	108	12	5	94	93	3	2	101	103	11
26 MASON	3	96	97	5	11	83	103	21	3	76	100	22
27 MCDOWELL	1	100	100	0	1	95	95	0	0	0	0	0
28 MERCER	16	96	97	2	24	95	94	2	4	97	99	3
29 MINERAL	2	99	100	5	11	72	86	26	1	76	76	0
30 MINGO	0	0	0	0	6	79	92	17	0	0	0	0
31 MONONGALIA	0	0	0	0	23	97	100	16	3	76	91	10
32 MONROE	3	105	102	11	8	106	108	12	0	0	0	0
33 MORGAN	9	94	100	7	65	87	94	15	0	0	0	0
34 NICHOLAS	15	89	98	8	26	91	96	10	5	96	97	1
35 OHIO	2	82	82	3	2	95	94	3	2	95	96	2
36 PENDLETON	1	100	100	0	18	92	98	11	0	0	0	0
37 PLEASANTS	0	0	0	0	0	0	0	0	1	97	97	0
38 POCAHONTAS	6	95	95	13	45	93	97	16	3	79	72	35
39 PRESTON	4	97	102	5	44	93	93	7	0	0	0	0
40 PUTNAM	6	92	93	3	41	93	94	8	2	94	93	1
41 RALEIGH	16	51	85	36	31	100	91	43	4	100	73	21
42 RANDOLPH	6	80	87	17	26	112	115	14	2	98	101	29
43 RITCHIE	0	0	0	0	5	98	92	12	0	0	0	0
44 ROANE	2	70	84	21	13	88	90	13	0	0	0	0
45 SUMMERS	0	0	0	0	17	91	91	13	2	82	82	1
46 TAYLOR	0	0	0	0	7	93	92	14	2	87	89	4
47 TUCKER	0	0	0	0	30	89	93	28	3	83	87	28
48 TYLER	1	100	100	0	0	0	0	0	0	0	0	0
49 UPSHUR	1	86	86	0	2	14	49	84	0	0	0	0
50 WAYNE	16	101	100	4	18	91	94	10	2	98	99	5
51 WEBSTER	0	0	0	0	2	57	66	20	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	39	88	99	18	4	76	91	14	4	99	101	7
55 WYOMING	0	0	0	0	2	7	9	89	0	0	0	0

Apartment Improved Appraised III.C (Completed May 22, 2024)

	COUNTY	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	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	1	97	97	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	1	97	97	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	1	56	56	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	1	107	107	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	101	102	8	4	94	94	3	3	100	101	2
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	2	92	92	0	2	92	94	1
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	94	94	1
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	1	89	89	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	80	80	0
43	RITCHIE	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	4	81	89	9
55	WYOMING	0	0	0	0	0	0	0	0	0	0	0	0

Commercial Improved Appraised III.D

COUNTY	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	13	93	92	7	6	84	81	10
02 BERKELEY	0	0	0	0	0	0	0	0	3	103	102	3
03 BOONE	0	0	0	0	0	0	0	0	3	103	102	3
04 BRAXTON	0	0	0	0	0	0	0	0	0	0	0	0
05 BROOKE	1	93	93	0	1	90	90	0	2	109	105	10
06 CABELL	5	93	99	7	3	93	97	4	9	99	97	8
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	1	99	99	0
10 FAYETTE	0	0	0	0	1	103	103	0	4	97	102	7
11 GILMER	1	155	155	0	2	68	126	54	0	0	0	0
12 GRANT	0	0	0	0	0	0	0	0	2	94	90	8
13 GREENBRIER	0	0	0	0	7	87	92	10	3	112	107	5
14 HAMPSHIRE	0	0	0	0	2	89	88	4	0	0	0	0
15 HANCOCK	0	0	0	0	1	85	85	0	15	66	67	29
16 HARDY	0	0	0	0	1	113	113	0	0	0	0	0
17 HARRISON	0	0	0	0	0	0	0	0	3	94	92	9
18 JACKSON	0	0	0	0	2	99	103	6	1	104	104	0
19 JEFFERSON	0	0	0	0	0	0	0	0	0	0	0	0
20 KANAWHA	0	0	0	0	9	93	93	8	18	99	99	7
21 LEWIS	0	0	0	0	2	92	80	0	4	103	102	3
22 LINCOLN	0	0	0	0	0	0	0	0	0	0	0	0
23 LOGAN	0	0	0	0	1	94	94	0	1	95	95	0
24 MARION	0	0	0	0	1	97	97	0	1	108	108	0
25 MARSHALL	1	86	86	0	0	0	0	0	5	91	92	2
26 MASON	0	0	0	0	1	99	99	0	1	101	101	0
27 MCDOWELL	0	0	0	0	0	0	0	0	0	0	0	0
28 MERCER	0	0	0	0	4	94	95	1	8	95	95	1
29 MINERAL	0	0	0	0	4	99	71	72	4	85	76	14
30 MINGO	0	0	0	0	0	0	0	0	2	90	90	0
31 MONONGALIA	0	0	0	0	5	95	97	9	8	100	91	17
32 MONROE	0	0	0	0	1	98	98	0	1	95	95	0
33 MORGAN	0	0	0	0	5	92	92	5	1	102	102	0
34 NICHOLAS	0	0	0	0	4	93	93	5	4	91	95	14
35 OHIO	3	88	86	7	0	0	0	0	10	92	95	19
36 PENDLETON	0	0	0	0	0	0	0	0	0	0	0	0
37 PLEASANTS	0	0	0	0	1	102	102	0	0	0	0	0
38 POCAHONTAS	0	0	0	0	3	98	99	5	3	101	97	6
39 PRESTON	0	0	0	0	1	87	87	0	4	104	100	18
40 PUTNAM	0	0	0	0	8	95	95	2	3	98	96	3
41 RALEIGH	0	0	0	0	15	87	83	18	8	89	93	7
42 RANDOLPH	0	0	0	0	2	84	101	18	6	113	110	9
43 RITCHIE	0	0	0	0	0	0	0	0	2	92	91	3
44 ROANE	0	0	0	0	0	0	0	0	3	104	109	12
45 SUMMERS	0	0	0	0	0	0	0	0	3	107	103	5
46 TAYLOR	0	0	0	0	0	0	0	0	0	0	0	0
47 TUCKER	0	0	0	0	0	0	0	0	1	134	134	0
48 TYLER	0	0	0	0	0	0	0	0	0	0	0	0
49 UPSHUR	0	0	0	0	3	96	103	13	0	0	0	0
50 WAYNE	0	0	0	0	3	90	91	0	4	100	95	6
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	1	81	81	0	0	0	0	0
54 WOOD	0	0	0	0	1	72	72	0	11	79	98	10
55 WYOMING	0	0	0	0	0	0	0	0	1	111	111	0

Industrial Appraised III.E (Completed May 22, 2024)

COUNTY	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	1	93	93	0	0	0	0	0
42 RANDOLPH	0	0	0	0	0	0	0	0	1	110	110	0
43 RITCHIE	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	72	72	0	0	0	0	0
55 WYOMING	0	0	0	0	0	0	0	0	0	0	0	0

IV. APPRAISAL RATIO

WV Code 11-3-1(d) requires the Tax Commissioner to ascertain annually if an assessor is failing to assess all property at 60% of its true and actual value. One of the criteria for determining whether the assessor has made a satisfactory showing is an “appraisal evaluation”, more commonly known as a ratio study, using the appraised value compared to the sales price. The appraised value used in this report is the market value of each property as of July 1, 2023 as determined by the assessor in each of the 55 counties.

An aggregate ratio or median ratio between 90 and 110 is considered acceptable when determining if a county is in compliance. Table IV.A shows results of the appraisal ratio study for Tax Year 2024 as of January 2023 prior to any adjustment to the appraised values by the Boards of Review and Equalization in the 55 counties.

Total Less F&T (Appraised) IV.A (Completed May 22, 2024)

	County	AGG RATIO	COD
1	BARBOUR	89	4
2	BERKELEY	93	8
3	BOONE	87	17
4	BRAXTON	86	14
5	BROOKE	91	16
6	CABELL	84	14
7	CALHOUN	105	9
8	CLAY	63	24
9	DODDRIDGE	99	22
10	FAYETTE	92	10
11	GILMER	88	33
12	GRANT	92	37
13	GREENBRIER	91	12
14	HAMPSHIRE	92	13
15	HANCOCK	64	29
16	HARDY	90	11
17	HARRISON	93	9
18	JACKSON	98	5
19	JEFFERSON	87	13
20	KANAWHA	93	10
21	LEWIS	93	14
22	LINCOLN	62	157
23	LOGAN	90	9
24	MARION	91	12
25	MARSHALL	89	8
26	MASON	90	14
27	MCDOWELL	96	4
28	MERCER	94	2
29	MINERAL	74	23
30	MINGO	92	9
31	MONONGALIA	90	12
32	MONROE	93	12
33	MORGAN	90	11
34	NICHOLAS	91	9
35	OHIO	90	9
36	PENDLETON	94	8
37	PLEASANTS	93	12
38	POCAHONTAS	95	14
39	PRESTON	90	15
40	PUTNAM	91	8
41	RALEIGH	73	29
42	RANDOLPH	93	15
43	RITCHIE	95	11
44	ROANE	88	15
45	SUMMERS	91	13
46	TAYLOR	91	7
47	TUCKER	82	24
48	TYLER	96	5
49	UPSHUR	80	18
50	WAYNE	91	8
51	WEBSTER	88	15
52	WETZEL	94	6
53	WIRT	107	16
54	WOOD	88	12
55	WYOMING	87	21

V. APPENDICES

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V. APPENDIX A

SALES INFORMATION – INSTRUCTIONS

1. Completion dates for entry of sales data are as follows:
 - 1st Quarter (July, August, September) by November 1
 - 2nd Quarter (October, November, December) by February 1
 - 3rd Quarter (January, February, March) by May 1
 - 4th 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.

V. 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.

V. 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.

V. 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.

Enter 11 – to indicate partial-interest

Enter 12 – to indicate managed timber

V. 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.

Appendix B (Completed 5.5.24)

COUNTY APP B	TOTAL SALES KEYS	VALID ARMS LENGTH	MULTIPLE PARCEL	NOT EXPOSED OR OPEN MK	HIGHEST/BEST USE CHANG	RELATED FAM OR CORP	FORCED SALE LIQUIDATION	ABNORMAL FINANCING	CONSTRUCTION COST ONLY	EXCESSIVE PERS PRO
01 BARBOUR	1112	22	562	124	34	291	53	10	0	4
02 BERKELEY	5420	2734	1216	442	379	461	116	15	0	57
03 BOONE	457	53	143	147	14	17	66	14	0	3
04 BRAXTON	360	24	136	133	4	28	28	7	0	0
05 BROOKE	521	96	185	137	1	26	8	1	0	67
06 CABELL	2327	709	404	802	49	105	184	59	0	15
07 CALHOUN	496	14	181	81	2	182	26	10	0	0
08 CLAY	188	4	74	76	2	18	5	6	0	3
09 DODDRIDGE	251	21	143	37	2	7	18	9	0	14
10 FAYETTE	2597	284	1414	329	14	435	103	14	0	4
11 GILMER	261	14	72	63	0	101	6	5	0	0
12 GRANT	378	20	142	135	13	55	11	0	0	0
13 GREENBRIER	1063	288	371	250	21	38	69	5	0	21
14 HAMPSHIRE	1008	173	237	345	136	50	52	0	0	15
15 HANCOCK	1000	297	369	111	19	139	39	26	0	0
16 HARDY	558	145	203	111	31	55	8	2	0	3
17 HARRISON	2445	226	1160	330	230	62	282	40	111	4
18 JACKSON	1170	67	238	370	18	430	29	17	0	1
19 JEFFERSON	1928	1107	492	147	83	32	65	0	0	2
20 KANAWHA	5334	1487	1280	1327	121	147	882	80	0	10
21 LEWIS	495	120	247	64	11	15	33	4	0	1
22 LINCOLN	639	170	71	398	0	0	0	0	0	0
23 LOGAN	779	140	358	161	12	37	42	25	0	3
24 MARION	1758	441	407	347	86	251	198	28	0	0
25 MARSHALL	743	200	306	131	9	56	33	8	0	0
26 MASON	1254	191	550	186	34	197	68	19	0	9
27 MCDOWELL	862	8	582	142	13	39	67	10	0	1
28 MERCER	3383	505	796	1793	42	137	69	36	0	5
29 MINERAL	1095	261	310	68	164	251	40	1	0	0
30 MINGO	1292	35	662	128	4	346	97	20	0	0
31 MONONGALIA	2481	557	977	409	40	401	73	21	0	3
32 MONROE	855	80	197	145	18	378	25	8	0	4
33 MORGAN	799	274	197	166	61	34	31	6	0	30
34 NICHOLAS	820	185	403	130	12	38	52	0	0	0
35 OHIO	1126	320	300	302	4	94	93	11	1	1
36 PENDLETON	279	50	86	101	5	25	10	2	0	0
37 PLEASANTS	212	16	125	39	4	7	15	6	0	0
38 POCAHONTA	1196	331	466	139	12	232	14	1	0	1
39 PRESTON	1698	165	939	286	57	91	52	71	0	37
40 PUTNAM	1447	603	429	213	38	66	74	19	0	5
41 RALEIGH	2477	525	1133	530	33	57	183	16	0	0
42 RANDOLPH	1216	188	342	119	58	424	39	9	0	37
43 RITCHIE	545	21	323	49	1	81	8	60	0	2
44 ROANE	488	62	223	127	30	8	24	6	0	8
45 SUMMERS	833	82	255	171	20	246	33	18	0	8
46 TAYLOR	460	82	202	98	7	20	33	12	0	6
47 TUCKER	320	118	96	55	10	13	12	4	0	12
48 TYLER	244	33	115	47	6	11	25	5	0	2
49 UPSHUR	584	63	241	219	3	13	31	14	0	0
50 WAYNE	963	257	355	185	5	63	62	29	0	7
51 WEBSTER	382	19	182	39	8	115	4	6	0	9
52 WETZEL	819	10	304	118	26	256	54	14	0	37
53 WIRT	343	12	133	95	1	85	14	3	0	0
54 WOOD	2346	824	950	295	94	77	71	31	0	4
55 WYOMING	874	21	403	123	169	60	91	5	0	2
STATE TOTALS	71,333	18,027	24,877	14,465	2,122	6,497	3,752	910	121	121

NEIGHBORHOOD

EXAMPLE

APPENDIX C

Y2K	TXNRA642 ASSESSMENT SYSTEM VALUES	STATE OF WEST VIRGINIA				DATE	NBHD 212.0		PAGE NO.	4	
SALES RATIO FOR	COUNTY	FROM	07/11 TO	06/12 RANGE	000.00% - 999.99%	MEAN	AGGR.	MEAN	MEDIAN	STD.	COEF
	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	
VACANT	38	3,263,356	85,877	1,749,240	46,032	53.60	56.41	54.88	17.50	15.93	
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	
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	6	2,462,000	410,333	1,350,920	225,153	54.87	60.17	53.31	23.71	26.22	
VACANT	3	1,685,000	561,666	893,040	297,680	53.00	54.92	61.08	13.67	13.74	
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	
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	3	749,600	249,866	419,700	139,900	55.99	62.80	55.67	19.30	21.90	
VACANT	1	55,450	55,450	1,680	1,680	3.03	3.03	3.03	0.00	0.00	
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	
VACANT	3	1,685,000	561,666	893,040	297,680	53.00	54.92	61.08	13.67	13.74	
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	COUNTY		STATE OF WEST VIRGINIA			DATE	PAGE NO. 1			
SALES RATIO FOR		NUMBER	TOTAL	MEAN	TOTAL	MEAN	AGGR.	MEAN	MEDIAN	STD.	COEF
		SALES	CONSIDER.	CONSIDER.	VALUE	VALUE	RATIO	RATIO	RATIO	DEV.	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
VACANT		4	239,100	59,775	111,660	27,915	46.70	49.12	51.79	9.65	13.84
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
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		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
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		3	749,600	249,866	419,700	139,900	55.99	62.80	55.67	19.30	21.90
VACANT		1	55,450	55,450	1,680	1,680	3.03	3.03	3.03	0.00	0.00
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
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
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	COUNTY		STATE OF WEST VIRGINIA			DATE			PAGE NO.	
SALES RATIO FOR	NUMBER	TOTAL	MEAN	TOTAL	MEAN	AGGR.	MEAN	MEDIAN	STD.	COEF
	SALES	CONSIDER.	CONSIDER.	VALUE	VALUE	RATIO	RATIO	RATIO	DEV.	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					DATE 07/07/2020		PAGE NO. 4	
STATEWIDE SALE RATIO		FROM 07/18 TO 06/19 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	186	2,290,097	12,181	1,704,540	9,066	74.43	79.72	63.38	56.00	38.36
0020000-0039999	472	13,973,867	29,605	9,122,420	19,327	65.28	65.64	62.81	18.30	17.37
0040000-0059999	637	31,664,190	49,708	19,345,020	30,368	61.09	61.29	59.59	51.22	12.82
0060000-0079999	878	61,178,683	69,679	36,580,560	41,663	59.79	59.85	58.76	53.71	11.37
0080000-0099999	925	82,412,779	89,094	47,655,240	51,519	57.83	57.88	57.31	49.21	10.85
0100000-0149999	2,355	296,856,041	126,053	164,222,780	69,733	55.32	55.38	55.38	55.97	10.39
0150000-9999999	6,668	1,668,914,312	250,287	923,021,880	138,425	55.31	55.28	55.39	55.46	8.46
RESIDENTIAL										
IMPROVED	12,123	2157,289,969	177,950	1,201,652,440	99,121	55.70	56.92	56.12	12.08	10.81
VACANT	1,073	50,776,000	47,321	28,928,200	26,960	56.97	60.50	59.05	19.93	16.59
TOTAL	13,196	2,208,065,969	1,67,328	1,230,580,640	93,254	55.73	57.22	56.33	12.94	11.38
APARTMENT										
IMPROVED	9	12,672,500	1,408,055	5,123,040	569,226	40.43	58.95	59.50	11.32	12.97
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	9	12,672,500	1,408,055	5,123,040	569,226	40.43	58.95	59.50	11.32	12.97
COMMERCIAL										
IMPROVED	205	80,921,972	394,741	45,302,870	220,989	55.98	60.96	58.52	20.14	14.36
VACANT	40	16,306,217	407,655	9,576,340	239,408	58.73	58.00	58.26	7.16	7.62
TOTAL	245	97,228,189	396,849	54,879,210	223,996	56.44	60.47	58.51	18.67	13.26
INDUSTRIAL										
IMPROVED	1	150,000	150,000	79,620	79,620	53.08	53.08	53.08	0.00	0.00
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	1	150,000	150,000	79,620	79,620	53.08	53.08	53.08	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	9	1,732,400	192,488	685,680	76,186	39.58	43.67	47.14	12.61	20.17
VACANT	6	247,699	41,283	28,200	4,700	11.38	24.48	11.45	25.97	165.89
TOTAL	15	1,980,099	132,006	713,880	47,592	36.05	35.99	39.90	20.65	42.73
COMB C & I										
IMPROVED	206	81,071,972	393,553	45,382,490	220,303	55.98	60.92	58.51	20.10	14.34
VACANT	40	16,306,217	407,655	9,576,340	239,408	58.73	58.00	58.26	7.16	7.62
TOTAL	246	97,378,189	395,846	54,958,830	223,409	56.44	60.44	58.49	18.63	13.25
TOTAL	13,466	2,320,096,757	1,72,292	1,291,376,390	95,899	55.66	57.25	56.36	13.10	11.46
TOTAL LESS F&T										
TOTAL	13,451	2,318,116,658	1,72,337	1,290,662,510	95,952	55.68	57.28	56.37	13.07	11.43

Example

Attachment 4

TAX YEAR 2009

_____ COUNTY

APPRAISED / SALES RATIO REPORT

	NO. of SALES	AGGR RATIO	OK? YES or NO	MEDIAN	OK? YES or NO	COD	OK? YES or NO	OVERALL OK? YES or NO
RES. IMP.								
RES. VAC.								
COMM. ALL								
TOTAL LESS F & T								
IND. ALL								

	<u>AGGR RATIO</u>	<u>MEDIAN</u>	<u>COD</u>	<u>OVERALL</u>
RESIDENTIAL IMP.	90-110 YES	90-110 YES	15 OR LESS YES	YES = COD & AGGR OR MED YES NO = COD NO OR MED OR AGGR NO
RESIDENTIAL VAC.	90-110 YES	90-110 YES	20 OR LESS YES	
COMMERCIAL ALL	90-110 YES	90-110 YES	20 OR LESS YES	
TOTAL LESS F & T	90-110 YES	90-110 YES	20 OR LESS YES	
INDUSTRIAL ALL	90-110 YES	90-110 YES	20 OR LESS YES	

Example

Attachment 4

TAX YEAR 2009

_____ COUNTY

ASSESSMENT / SALES RATIO REPORT

	NO. of SALES	AGGR RATIO	OK? YES or NO	MEDIAN	OK? YES or NO	COD	OK? YES or NO	OVERALL OK? YES or NO
RES. IMP.								
RES. VAC.								
COMM. ALL								
TOTAL LESS F & T								
IND. ALL								

	<u>AGGR RATIO</u>	<u>MEDIAN</u>	<u>COD</u>	<u>OVERALL</u>
RESIDENTIAL IMP.	54-66 YES	54-66 YES	15 OR LESS YES	YES = COD & AGGR OR MED YES NO = COD NO OR MED OR AGGR NO
RESIDENTIAL VAC.	54-66 YES	54-66 YES	20 OR LESS YES	
COMMERCIAL ALL	54-66 YES	54-66 YES	20 OR LESS YES	
TOTAL LESS F & T	54-66 YES	54-66 YES	20 OR LESS YES	
INDUSTRIAL ALL	54-66 YES	54-66 YES	20 OR LESS YES	