

WV Assessment Ratio Study Tax Year 2025



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, 2024. Appraised values used in Section IV of this report represent the estimated market value of each property as of July 1, 2024, as determined by the county assessor in each of the 55 counties. The time period of the sales involved is July 1, 2023 through June 30, 2024. 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, 2023 through June 30, 2024. 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 (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:

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

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:	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>	
1	100	X	27,400	÷	75,000	=	36.53	
2	100	X	32,100	÷	69,000	=	46.52	
<u>County A</u>	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	
1	100	X	13,100	÷	24,000	=	54.58	
2	100	X	10,200	÷	17,359	=	58.76	~
<u>County B</u>	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:

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

County B:

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

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

County B shows a **C $\ddot{\text{O}}$ 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 $\ddot{\text{O}}$ 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, 2023 through June 30, 2024. This data is for the Tax Year 2025 assessed values representing property values as of July 1, 2024.

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**.

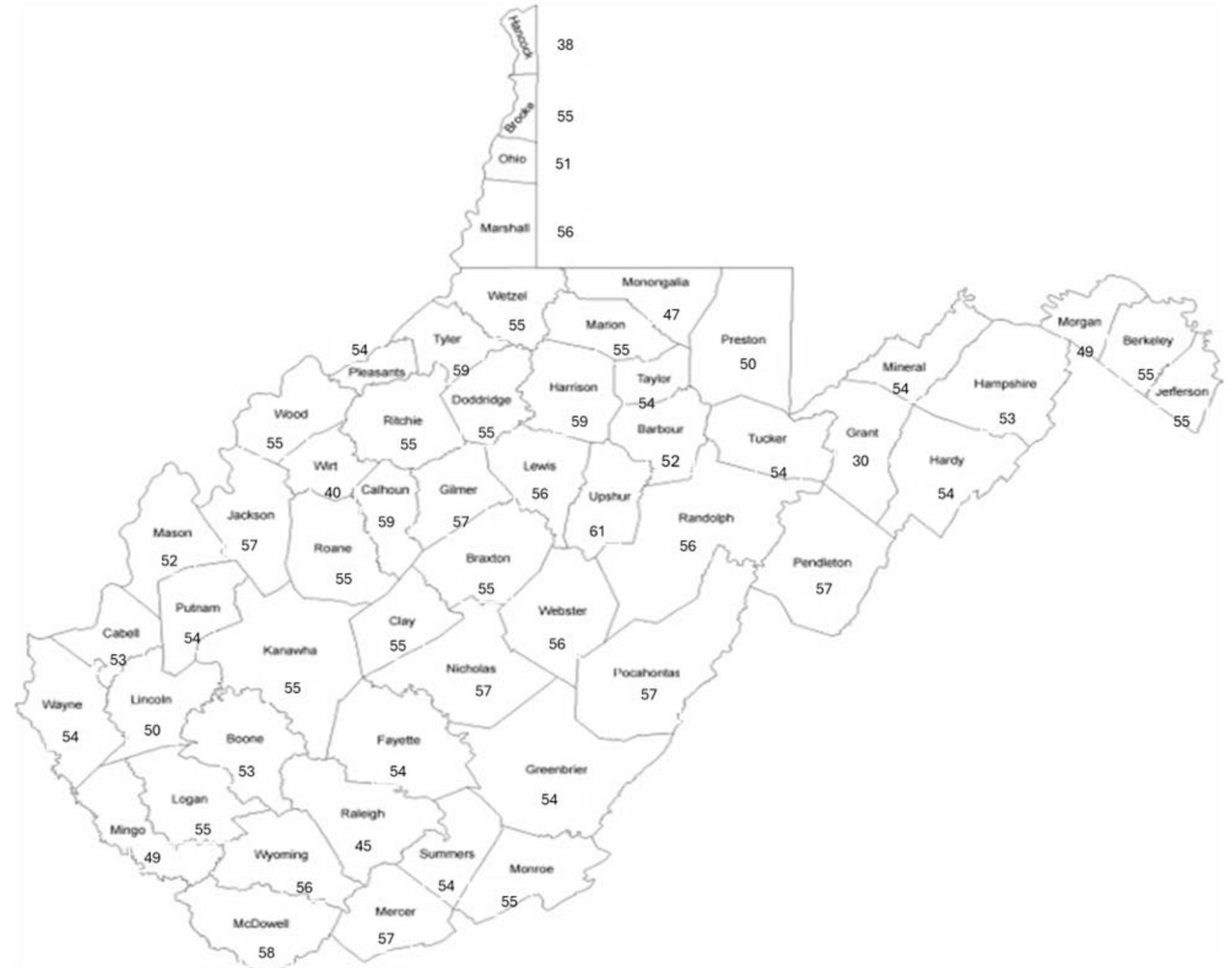
II. ASSESSMENT RATIOS (CONT.)

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

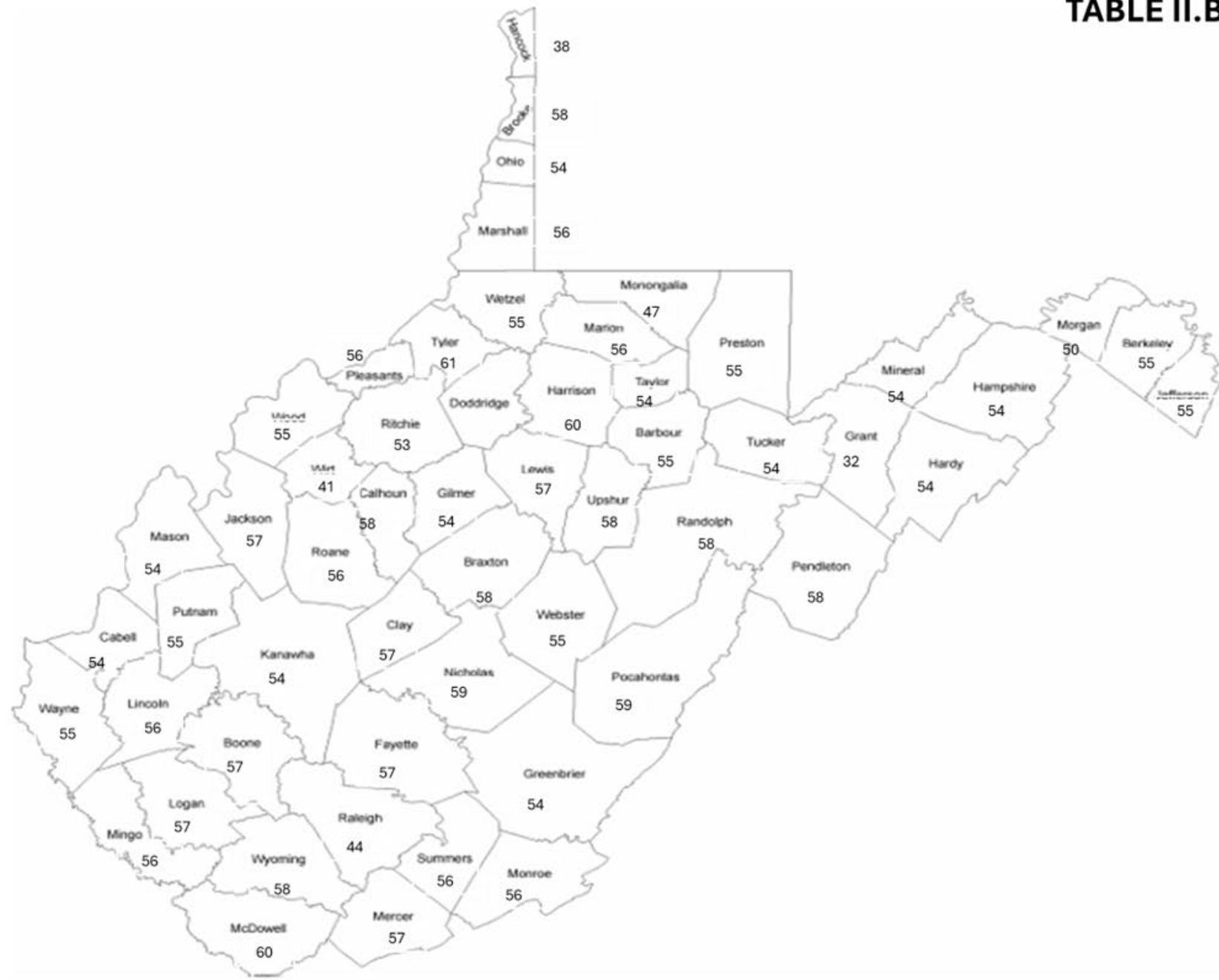
COUNTY	RATIO	COUNTY	RATIO
BARBOUR	52	MINERAL	54
BERKELEY	55	MINGO	49
BOONE	53	MONONGALIA	47
BRAXTON	55	MONROE	55
BROOKE	55	MORGAN	49
CABELL	53	NICHOLAS	57
CALHOUN	59	OHIO	51
CLAY	55	PENDLETON	57
DODDRIDGE	55	PLEASANTS	54
FAYETTE	54	POCAHONTAS	57
GILMER	57	PRESTON	50
GRANT	30	PUTNAM	54
GREENBRIER	54	RALEIGH	45
HAMPSHIRE	53	RANDOLPH	56
HANCOCK	38	RITCHIE	55
HARDY	54	ROANE	55
HARRISON	59	SUMMERS	54
JACKSON	57	TAYLOR	54
JEFFERSON	55	TUCKER	54
KANAWHA	55	TYLER	59
LEWIS	56	UPSHUR	61
Lincoln	50	WAYNE	54
LOGAN	55	WEBSTER	56
MARION	55	WETZEL	55
MARSHALL	56	WIRT	40
MASON	52	WOOD	55
MCDOWELL	58	WYOMING	56
MERCER	57	Summary	53



RESIDENTIAL IMPROVED MEDIAN ASSESSMENT RATIO

TABLE II.B

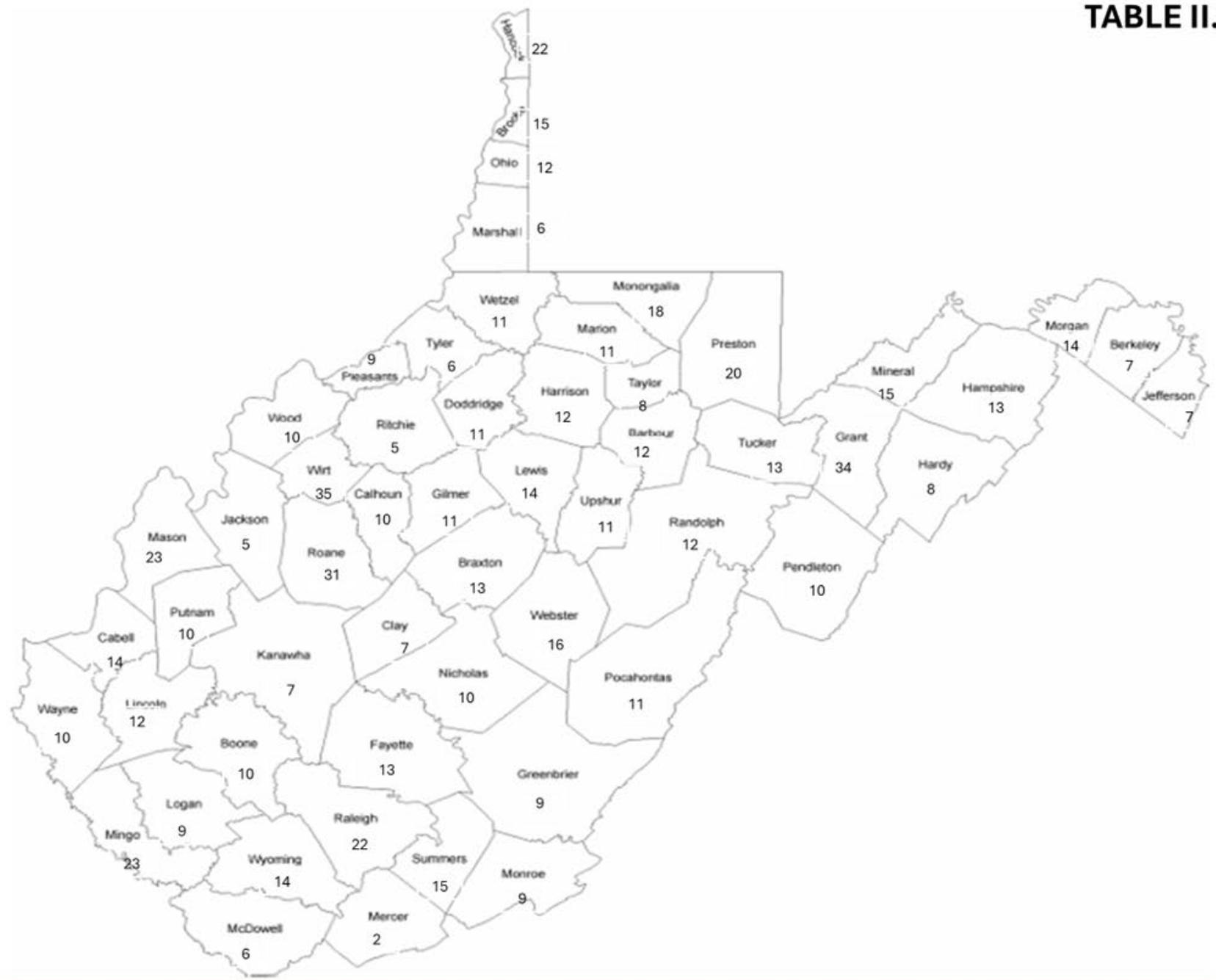
COUNTY	N	COUNTY	MEDIAN
BARBOUR	55	MINERAL	54
BERKELEY	55	MINGO	56
BOONE	57	MONONGALIA	47
BRAXTON	58	MONROE	56
BROOKE	58	MORGAN	50
CABELL	54	NICHOLAS	59
CALHOUN	58	OHIO	54
CLAY	57	PENDLETON	58
DODDRIDGE	55	PLEASANTS	56
FAYETTE	57	POCAHONTAS	59
GILMER	54	PRESTON	55
GRANT	32	PUTNAM	55
GREENBRIER	54	RALEIGH	44
HAMPSHIRE	54	RANDOLPH	58
HANCOCK	38	RITCHIE	53
HARDY	54	ROANE	56
HARRISON	60	SUMMERS	56
JACKSON	57	TAYLOR	54
JEFFERSON	55	TUCKER	54
KANAWHA	54	TYLER	61
LEWIS	57	UPSHUR	58
Lincoln	56	WAYNE	55
LOGAN	57	WEBSTER	55
MARION	56	WETZEL	55
MARSHALL	56	WIRT	41
MASON	54	WOOD	55
MCDOWELL	60	WYOMING	58
MERCER	57	Summary	55



RESIDENTIAL IMPROVED COEFFICIENT OF DISPERSION

TABLE II.C

COUNTY	COD	COUNTY	COD
BARBOUR	12	MINERAL	15
BERKELEY	7	MINGO	23
BOONE	10	MONONGALIA	18
BRAXTON	13	MONROE	9
BROOKE	15	MORGAN	14
CABELL	14	NICHOLAS	10
CALHOUN	10	OHIO	12
CLAY	7	PENDLETON	10
DODDRIDGE	11	PLEASANTS	9
FAYETTE	13	POCAHONTAS	11
GILMER	11	PRESTON	20
GRANT	34	PUTNAM	10
GREENBRIER	9	RALEIGH	22
HAMPSHIRE	13	RANDOLPH	12
HANCOCK	22	RITCHIE	5
HARDY	8	ROANE	31
HARRISON	12	SUMMERS	15
JACKSON	5	TAYLOR	8
JEFFERSON	7	TUCKER	13
KANAWHA	7	TYLER	6
LEWIS	14	UPSHUR	11
Lincoln	12	WAYNE	10
LOGAN	9	WEBSTER	16
MARION	11	WETZEL	11
MARSHALL	6	WIRT	35
MASON	23	WOOD	10
MCDOWELL	6	WYOMING	14
MERCER	2	Summary	12



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

County Assessed Value Ratios by Range II.D																
COUNTY	0-19999		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	COD	MEDIAN	COD	MEDIAN	COD	MEDIAN	COD	MEDIAN	COD	MEDIAN	COD	MEDIAN	COD	MEDIAN OR	COD
01 BARBOUR	58	0	58	5	61	2	56	7	59	6	50	17	50	13	56	7
02 BERKELEY	60	14	56	31	62	27	59	8	62	32	57	9	55	6	59	18
03 BOONE	0	0	0	0	66	5	60	2	58	4	57	10	54	10	42	4
04 BRAXTON	63	0	0	0	66	3	56	8	56	13	49	11	50	7	49	6
05 BROOKE	70	3	57	11	53	17	60	11	61	10	45	4	43	18	56	11
06 CABELL	58	0	67	9	61	14	62	15	58	12	55	13	52	12	59	11
07 CALHOUN	75	0	51	5	63	0	70	0	58	0	0	0	58	1	53	1
08 CLAY	0	0	62	0	0	0	60	0	52	0	44	0	57	0	39	0
09 DODDRIDGE	0	0	54	24	66	8	59	6	54	10	54	8	52	7	48	9
10 FAYETTE	67	39	63	6	61	11	58	9	57	6	58	9	55	11	60	13
11 GILMER	0	0	0	0	52	0	57	12	67	0	53	2	58	12	41	4
12 GRANT	52	0	0	0	76	96	50	12	31	35	32	17	30	26	39	27
13 GREENBRIER	60	6	62	5	64	10	57	6	56	8	53	6	52	9	58	7
14 HAMPSHIRE	0	0	63	15	62	9	66	9	59	18	54	11	52	8	51	11
15 HANCOCK	25	100	53	16	53	27	43	20	43	20	37	15	36	13	41	30
16 HARDY	0	0	0	0	60	10	52	4	0	0	56	14	54	7	32	5
17 HARRISON	77	0	0	0	61	1	64	5	67	21	57	6	57	9	55	6
18 JACKSON	60	0	62	0	58	3	57	5	58	3	59	6	56	3	58	3
19 JEFFERSON	0	0	0	0	0	0	51	0	55	12	58	10	55	7	31	4
20 KANAWHA	59	5	59	9	59	10	58	10	55	8	54	8	54	6	57	8
21 LEWIS	69	13	67	17	62	10	58	18	59	7	56	11	54	9	61	12
22 LINCOLN	63	4	60	0	61	2	58	9	50	12	58	6	47	11	57	6
23 LOGAN	68	14	57	7	60	9	61	8	55	9	55	7	54	9	59	9
24 MARION	0	0	70	8	59	10	60	12	58	14	54	15	55	9	51	10
25 MARSHALL	62	20	70	3	62	8	58	10	57	6	56	4	55	4	60	8
26 MASON	64	20	71	32	61	28	60	21	50	18	47	0	50	16	57	24
27 MCDOWELL	62	5	55	0	62	0	0	0	0	0	55	0	0	0	33	1
28 MERCER	59	4	57	4	57	2	58	3	57	1	57	1	57	2	57	2
29 MINERAL	0	0	59	12	68	9	63	15	58	12	51	18	49	9	50	10
30 MINGO	67	32	64	8	54	23	59	8	59	0	44	27	46	5	56	15
31 MONONGALIA	64	0	119	50	64	41	73	19	58	24	48	28	47	15	68	25
32 MONROE	66	14	64	6	65	7	55	10	57	10	55	5	54	6	59	8
33 MORGAN	0	0	64	13	59	14	55	7	58	20	55	14	48	12	48	12
34 NICHOLAS	57	21	60	9	60	5	61	8	64	8	56	7	53	10	59	10
35 OHIO	64	5	61	7	60	6	59	8	54	9	54	11	50	14	57	8
36 PENDLETON	0	0	0	0	57	2	66	16	55	22	59	3	57	10	42	8
37 PLEASANTS	0	0	0	0	64	1	57	0	56	15	57	5	53	9	41	4
38 POCAHONTAS	57	80	60	5	47	21	60	19	59	9	60	10	58	8	57	22
39 PRESTON	64	8	60	26	67	17	63	19	54	7	57	9	46	16	59	15
40 PUTNAM	132	0	67	21	59	5	65	18	62	10	56	12	54	9	71	11
41 RALEIGH	92	43	66	20	57	24	49	17	43	13	43	12	42	11	56	20
42 RANDOLPH	0	0	69	10	59	10	64	12	62	19	55	13	52	10	52	11
43 RITCHEE	50	0	0	0	0	0	0	0	0	0	56	0	0	0	15	0
44 ROANE	72	178	57	10	61	16	62	12	53	6	52	4	54	14	59	34
45 SUMMERS	58	3	64	20	42	0	60	14	55	16	48	16	55	13	55	12
46 TAYLOR	0	0	70	0	54	0	62	5	0	0	56	7	53	7	42	3
47 TUCKER	0	0	76	51	66	8	53	0	59	11	58	6	53	11	52	12
48 TYLER	0	0	62	4	62	2	53	0	0	0	63	3	58	5	43	2
49 UPSHUR	0	0	57	16	63	0	58	11	61	16	56	8	50	8	49	8
50 WAYNE	62	8	63	8	59	11	61	9	56	8	54	7	53	8	58	8
51 WEBSTER	65	13	55	10	65	7	48	0	45	0	52	0	0	0	47	4
52 WETZEL	0	0	0	0	0	0	56	0	55	13	57	8	53	13	32	5
53 WIRT	0	0	67	27	41	1	39	18	64	46	36	6	35	24	40	17
54 WOOD	1	39	60	6	62	7	60	10	59	8	54	11	54	9	50	13
55 WYOMING	63	0	65	17	57	15	57	8	61	7	52	13	53	5	58	9
AVERAGE RATE	41		51		56		56		51		52		49		51	0

Residential Assessed II.E

COUNTY	RESIDENTIAL IMPROVED				RESIDENTIAL VACANT				RESIDENTIAL COUNTY TOTAL			
	#SAL	AGG RATIO	MEDIA	COD	#SA	AGG RATIO	MEDIA	COD	#SAL	AGG RATIO	MEDIA	COD
01 BARBOUR	53	52	55	12	7	58	63	10	60	52	55	12
02 BERKELEY	2521	55	55	7	33	56	56	10	2620	55	55	7
03 BOONE	46	53	57	10	2	30	88	10	48	53	57	12
04 BRAXTON	17	55	58	13	1	61	61	0	18	55	59	12
05 BROOKE	46	55	58	15	0	0	0	0	46	55	58	15
06 CABELL	521	53	54	14	5	62	59	10	526	53	54	14
07 CALHOUN	9	53	58	10	0	0	0	0	9	53	58	10
08 CLAY	6	55	57	7	2	73	74	11	8	56	58	13
09 DODDRIDGE	31	55	55	11	2	56	61	11	33	55	55	11
10 FAYETTE	200	54	57	13	29	58	63	14	229	54	58	13
11 GILMER	9	57	54	11	2	48	50	13	11	56	54	12
12 GRANT	57	30	32	34	23	22	26	64	86	23	31	43
13 GREENBRIER	201	54	54	9	43	58	60	4	250	54	56	9
14 HAMPSHIRE	117	53	54	13	81	55	57	21	198	54	55	17
15 HANCOCK	211	38	38	22	8	34	43	17	219	38	39	22
16 HARDY	91	54	54	8	52	57	57	13	143	54	55	10
17 HARRISON	63	53	60	12	3	13	12	143	66	58	59	14
18 JACKSON	30	57	57	5	20	58	58	6	50	57	57	5
19 JEFFERSON	1317	55	55	7	40	54	56	11	1357	55	55	7
20 KANAWHA	1104	55	54	7	12	58	60	8	1116	55	54	7
21 LEWIS	96	56	57	14	23	61	65	12	119	56	58	14
# Lincoln	19	50	56	12	1	45	45	0	20	50	54	13
23 LOGAN	121	55	57	9	17	56	60	8	138	55	57	9
24 MARION	378	55	56	11	7	38	64	30	385	55	56	12
25 MARSHALL	202	56	56	6	11	55	54	10	213	56	56	6
26 MASON	131	52	54	23	5	30	56	30	136	51	54	23
27 MCDOWELL	7	58	60	6	1	60	60	0	8	58	60	5
28 MERCER	336	57	57	2	39	57	57	2	435	57	57	2
29 MINERAL	65	54	54	15	17	56	56	13	82	54	55	15
30 MINGO	28	49	56	23	5	51	55	14	33	49	56	22
31 MONONGALIA	1062	47	47	18	72	41	53	33	1134	47	48	20
32 MONROE	83	55	56	9	15	60	61	8	98	55	57	10
33 MORGAN	253	49	50	14	70	51	55	15	323	49	50.7	15
34 NICHOLAS	96	57	59	10	41	53	60	9	137	57	59	10
35 OHIO	230	51	54	12	8	48	59	17	238	51	54	12
36 PENDLETON	28	57	58	10	18	57	55	10	46	57	57	10
37 PLEASANTS	20	54	56	9	2	63	63	0	22	54	57	9
38 POCAHONTAS	205	57	59	11	14	56	57	10	219	57	59	11
39 PRESTON	84	50	55	20	78	58	58	9	162	52	58	14
40 PUTNAM	521	54	55	10	43	55	58	9	564	54	58	10
41 RALEIGH	534	45	44	22	70	60	62	71	664	45	45	31
42 RANDOLPH	107	56	58	12	22	54	54	7	129	56	58	12
43 RITCHIE	2	55	53	5	2	63	63	1	4	56	59	9
44 ROANE	41	55	56	31	8	55	54	17	49	55	56	29
45 SUMMERS	51	54	56	15	15	62	61	9	66	55	57	14
46 TAYLOR	64	54	54	8	5	59	61	12	69	54	54	8
47 TUCKER	81	54	54	13	45	58	60	19	126	55	56	16
48 TYLER	23	59	61	6	0	0	0	0	23	59	61	6
49 UPSHUR	5	61	58	11	1	49	49	0	6	60	56	12
50 WAYNE	218	54	55	10	37	52	60	11	255	54	55	10
51 WEBSTER	15	56	55	16	6	50	58	19	21	55	57	17
52 WETZEL	24	55	55	11	0	0	0	0	24	55	55	11
53 WIRT	24	40	41	35	6	11	22	80	30	35	40	42
54 WOOD	699	55	55	10	34	50	58	14	733	55	55	11
55 WYOMING	26	56	58	14	3	78	69	13	29	56	59	14
SUMMARY	12,649	53	55	13	1184	49	52	16	13833	53	55	14

Apartment Assessed II.F

COUNTY	APARTMENT IMPROVED				APARTMENT VACANT				APARTMENT COUNTY TOTAL						
	SALE	AGG	RATIO	MEDIA	COD	SALE	AGG	RATIO	MEDIA	COD	SALE	AGG	RATIO	MEDIA	COD
01 BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# BERKELEY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# BOONE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# BRAXTON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# BROOKE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# CABELL	1	47	47	0	0	0	0	0	0	1	47	47	0	0	0
# CALHOUN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# CLAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# DODDRIDGE	0	0	0	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	0	0	0
11 GILMER	0	0	0	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	0	0	0
13 GREENBRIER	0	0	0	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	0	0	0
15 HANCOCK	2	31	35	30	0	0	0	0	0	2	31	35	30	0	0
16 HARDY	0	0	0	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	0	0	0
18 JACKSON	0	0	0	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	0	0	0
# KANAWHA	4	58	58	3	0	0	0	0	0	4	58	58	3	0	0
21 LEWIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# LINCOLN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# LOGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# MARION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# MARSHALL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# MASON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# MCDOWELL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# MERCER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# MINERAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# MINGO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 MONONGALIA	1	52	52	0	0	0	0	0	0	1	52	52	0	0	0
# MONROE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# MORGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# NICHOLAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# OHIO	4	42	58	17	0	0	0	0	0	4	42	58	17	0	0
# PENDLETON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# PLEASANTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# POCAHONTAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# PRESTON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# PUTNAM	4	51	50	21	0	0	0	0	0	4	51	50	21	0	0
41 RALEIGH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# RANDOLPH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# RITCHIE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# ROANE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# SUMMERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# TAYLOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# TUCKER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# TYLER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# UPSHUR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# WAYNE	0	0	0	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	0	0	0
# WETZEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# WIRT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# WOOD	1	60	60	0	0	0	0	0	0	1	60	60	0	0	0
55 WYOMING	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUMMARY	17	6	7	1	0	0	0	0	0	17	6	7	1	0	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	3	47	61	18	0	0	0	0	3	47	61	18
02 BERKELEY	21	56	54	11	0	0	0	0	21	56	54	11
03 BOONE	0	0	0	0	0	0	0	0	0	0	0	0
04 BRAXTON	1	58	58	0	0	0	0	0	1	58	58	0
05 BROOKE	2	56	56	2	0	0	0	0	2	56	56	2
06 CABELL	12	56	61	13	0	0	0	0	12	56	56	2
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	7	52	62	10	0	0	0	0	7	52	62	10
11 GILMER	2	73	70	14	0	0	0	0	2	73	70	14
12 GRANT	2	23	26	15	0	0	0	0	2	23	26	15
13 GREENBRIER	9	57	58	7	4	58	58	3	13	57	58	6
14 HAMPSHIRE	2	55	55	2	0	0	0	0	2	55	55	2
15 HANCOCK	7	46	46	26	3	46	54	18	10	46	46	26
16 HARDY	0	0	0	0	0	0	0	0	0	0	0	0
17 HARRISON	2	87	148	66	0	0	0	0	2	87	148	66
18 JACKSON	2	60	60	2	0	0	0	0	2	60	60	2
19 JEFFERSON	11	53	52	11	5	63	61	4	16	54	59	10
20 KANAWHA	16	56	58	4	1	60	60	0	17	57	58	4
21 LEWIS	5	58	58	6	5	60	59	5	10	58	59	5
22 LINCOLN	2	60	60	3	0	0	0	0	2	60	60	3
23 LOGAN	4	56	55	4	2	59	58	5	6	56	55	4
24 MARION	2	62	59	11	0	0	0	0	2	62	59	11
25 MARSHALL	6	55	57	7	0	0	0	0	6	55	57	7
26 MASON	5	54	56	8	0	0	0	0	5	54	56	8
27 MCDOWELL	0	0	0	0	1	67	67	0	1	67	67	0
28 MERCER	7	58	57	1	2	59	59	1	9	58	57	1
29 MINERAL	1	46	46	0	0	0	0	0	1	46	46	0
30 MINGO	1	70	70	0	0	0	0	0	1	70	70	0
31 MONONGALIA	19	52	56	13	3	57	58	3	22	52	56	12
32 MONROE	3	57	56	4	0	0	0	0	3	57	56	4
33 MORGAN	3	91	70	24	0	0	0	0	3	91	70	24
34 NICHOLAS	6	61	58	6	1	55	55	0	7	61	58	6
35 OHIO	11	52	56	15	0	0	0	0	11	52	56	15
36 PENDLETON	2	60	60	0	0	0	0	0	2	60	60	0
37 PLEASANTS	1	58	58	0	0	0	0	0	1	58	58	0
38 POCAHONTAS	2	60	58	4	0	0	0	0	2	60	58	4
39 PRESTON	5	49	55	18	0	0	0	0	5	49	55	18
40 PUTNAM	17	57	58	9	4	59	58	2	21	57	58	8
41 RALEIGH	26	57	56	17	3	59	59	6	29	57	57	16
42 RANDOLPH	3	56	52	10	0	0	0	0	3	56	52	10
43 RITCHIE	0	0	0	0	0	0	0	0	0	0	0	0
44 ROANE	1	62	62	0	0	0	0	0	1	62	62	0
45 SUMMERS	1	72	72	0	0	0	0	0	1	72	72	0
46 TAYLOR	0	0	0	0	0	0	0	0	0	0	0	0
47 TUCKER	1	58	58	0	0	0	0	0	1	58	58	0
48 TYLER	0	0	0	0	0	0	0	0	0	0	0	0
49 UPSHUR	2	54	54	7	0	0	0	0	2	54	54	7
50 WAYNE	10	56	59	6	0	0	0	0	10	56	59	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	0	0	0	0	0	0	0	0
54 WOOD	1	60	60	0	0	0	0	0	1	60	60	0
55 WYOMING	0	0	0	0	1	61	61	20	1	61	61	20
SUMMARY	246	44	45	7	35	14	14	1	281	46	48	7

Industrial Assessed II.H

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	1	62	61	0	0	0	0	0	1	62	61	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	3	49	48	11	0	0	0	0	3	49	48	11
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	1	60	60	0	0	0	0	0	1	60	60	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	1	54	54	0	0	0	0	0	1	54	54	0
42 RANDOLPH	0	0	0	0	0	0	0	0	0	0	0	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	1	61	61	0	0	0	0	0	1	61	61	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
SUMMARY	7	5	5	0	0	0	0	0	7	5	5	0

All Property Less F&T (Assessed) II.1

COUNTY	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	63	52	55	13
02 BERKELEY	2641	55	55	7
03 BOONE	48	53	57	12
04 BRAXTON	19	55	58	12
05 BROOKE	48	55	57	15
06 CABELL	539	53	55	14
07 CALHOUN	9	59	58	10
08 CLAY	8	56	58	13
09 DODDRIDGE	33	55	55	11
10 FAYETTE	237	54	58	13
11 GILMER	13	58	57	13
12 GRANT	88	28	30	42
13 GREENBRIER	263	54	56	9
14 HAMPSHIRE	200	54	55	17
15 HANCOCK	231	38	39	22
16 HARDY	146	54	55	10
17 HARRISON	68	58	59	18
18 JACKSON	52	58	58	5
19 JEFFERSON	1373	55	55	7
20 KANAWHA	1137	55	54	7
21 LEWIS	129	57	59	14
22 LINCOLN	22	51	57	12
23 LOGAN	144	55	57	9
24 MARION	387	55	56	12
25 MARSHALL	219	56	56	6
26 MASON	141	51	54	22
27 MCDOWELL	9	58	60	6
28 MERCER	447	57	57	2
29 MINERAL	83	54	55	15
30 MINGO	34	50	57	22
31 MONONGALIA	1157	47	48	20
32 MONROE	101	56	57	10
33 MORGAN	326	49	51	15
34 NICHOLAS	144	57	59	10
35 OHIO	254	51	55	13
36 PENDLETON	48	57	57	10
37 PLEASANTS	23	54	57	9
38 POCAHONTAS	241	57	59	11
39 PRESTON	167	52	58	15
40 PUTNAM	589	54	55	10
41 RALEIGH	634	46	46	31
42 RANDOLPH	132	54	56	14
43 RITCHIE	4	56	59	9
44 ROANE	50	55	57	28
45 SUMMERS	67	55	57	14
46 TAYLOR	69	54	54	8
47 TUCKER	127	55	56	15
48 TYLER	223	59	61	6
49 UPSHUR	49	54	56	13
50 WAYNE	266	54	56	10
51 WEBSTER	21	55	57	17
52 WETZEL	24	55	55	11
53 WIRT	30	35	40	42
54 WOOD	744	55	55	11
55 WYOMING	29	56	59	13
SUMMARY	14410	53	55	14

Summary (Assessed) II.1

PROPERTY TYPE 11.J	# SALES	AGG. RATIO	MEDIAN	COD
RESIDENTIAL				
IMPROVED	13779	53	55	13
VACANT	1184	48	51	16
TOTAL	14963	53	55	13
APARTMENT				
IMPROVED	17	6	6	1
VACANT	0	0	0	0
TOTAL	17	6	6	1
COMMERCIAL				
IMPROVED	0	0	0	0
VACANT	246	44	45	7
TOTAL	283	47	49	7
INDUSTRIAL				
IMPROVED	7	5	5	0
VACANT	0	0	0	0
TOTAL	7	5	5	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	30,503	22	23	5
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, 2023 through June 30, 2024

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.

COUNTY	CLASS 2				CLASS 3				CLASS 4			
	SALES	AGG RATIO	MEDIA	COD	SALE	AGG RATIO	MEDIA	COD	SALE	AGG RATIO	MEDIA	COD
01 BARBOUR	48	87	92	12	4	86	98	13	1	101	101	0
02 BERKELEY	2212	91	92	7	248	94	95	5	2216	91	91	15
03 BOONE	41	88	94	10	4	98	102	7	1	102	102	0
04 BRAXTON	14	90	86	13	3	105	105	3	0	0	0	0
05 BROOKE	36	91	97	15	5	101	110	9	5	89	86	13
06 CABELL	437	87	88	13	23	93	97	12	61	100	104	13
07 CALHOUN	5	95	95	7	4	102	107	11	0	0	0	0
08 CLAY	6	91	95	7	0	0	0	0	0	0	0	0
09 DODDRIDGE	29	91	90	11	2	109	109	0	31	92	91	11
10 FAYETTE	166	90	95	12	17	84	95	13	17	89	100	13
11 GILMER	6	100	98	11	3	87	83	7	0	0	0	0
12 GRANT	46	51	53	26	8	48	43	74	3	79	87	14
13 GREENBRIER	155	89	89	9	24	96	97	6	22	87	88	10
14 HAMPSHIRE	97	87	89	13	18	92	92	14	3	92	90	3
15 HANCOCK	166	61	62	15	3	57	57	7	33	75	78	21
16 HARDY	73	90	91	9	16	88	911	6	2	98	97	3
17 HARRISON	51	99	100	9	5	96	88	14	7	99	93	27
18 JACKSON	18	95	95	5	2	97	100	4	10	96	95	5
19 JEFFERSON	1212	91	91	7	30	88	89	11	75	92	93	7
20 KANAWHA	999	91	90	6	25	99	97	10	91	97	97	9
21 LEWIS	77	93	93	12	9	96	97	17	10	113	121	16
22 LINCOLN	13	83	88	14	5	95	100	6	1	93	93	0
23 LOGAN	103	91	95	9	10	93	95	8	8	103	98	11
24 MARION	344	91	92	10	9	104	112	17	25	105	103	15
25 MARSHALL	158	92	93	5	10	96	97	8	94	94	94	8
26 MASON	111	86	88	21	9	83	91	20	11	87	106	43
27 MCDOWELL	5	96	100	6	1	108	108	0	1	98	98	0
28 MERCER	330	95	95	2	29	95	95	2	37	95	94	3
29 MINERAL	33	87	86	14	16	92	89	15	16	98	103	12
30 MINGO	16	86	99	25	8	75	90	19	4	75	95	18
31 MONONGALIA	886	78	79	17	95	75	79	17	81	88	91	28
32 MONROE	68	91	92	9	13	100	110	8	3	97	97	3
33 MORGAN	200	80	80	13	52	81	91	16	5	86	106	18
34 NICHOLAS	68	94	95	11	20	98	99	7	9	101	111	7
35 OHIO	179	85	87	13	6	79	94	16	45	93	97	9
36 PENDLETON	22	95	96	12	6	93	96	0	0	0	0	0
37 PLEASANTS	19	90	94	9	0	0	0	0	1	108	108	0
38 POCAHONTAS	69	91	97	15	133	96	98	7	4	93	87	80
39 PRESTON	74	82	91	18	8	94	96	38	2	62	76	28
40 PUTNAM	438	90	91	10	14	93	94	16	9	100	99	7
41 RALEIGH	472	74	72	17	67	81	81	48	55	79	79	26
42 RANDOLPH	77	89	88	12	18	91	98	16	12	94	97	12
43 RITCHIE	2	92	88	5	0	0	0	0	0	0	0	0
44 ROANE	28	89	89	15	12	109	102	63	1	78	78	0
45 SUMMERS	33	92	95	14	13	85	93	16	5	70	71	12
46 TAYLOR	64	89	90	8	0	0	0	0	0	0	0	0
47 TUCKER	55	94	92	13	22	83	87	11	4	98	99	6
48 TYLER	21	99	102	6	1	87	87	0	1	102	102	0
49 UPSHUR	37	89	92	13	2	113	107	19	5	102	96	11
50 WAYNE	181	89	90	9	13	100	103	8	24	96	96	11
51 WEBSTER	9	88	88	16	4	98	91	10	2	114	117	6
52 WETZEL	23	93	94	10	0	0	0	0	1	77	77	0
53 WIRT	21	63	68	28	1	65	65	0	0	0	0	0
54 WOOD	619	91	92	11	19	101	98	9	61	95	98	9
55 WYOMING	20	93	98	12	5	84	89	11	1	133	133	0

Residential Vacant Appraised III.B

COUNTY	CLASS 2				CLASS 3				CLASS 4			
	#SAL	AGG RATIO	MEDIA	COD	#SAL	AGG RATIO	MEDIA	COD	#SALE	AGG RATIO	MEDIA	COD
01 BARBOUR	0	0	0	0	6	97	93	12	1	105	105	0
# BERKELEY	4	102	104	4	30	92	93	10	5	98	100	13
# BOONE	1	174	174	0	1	120	120	0	0	0	0	0
# BRAXTON	1	102	102	0	0	0	0	0	0	0	0	0
# BROOKE	0	0	0	0	0	0	0	0	0	0	0	0
# CABELL	0	0	0	0	4	104	103	11	1	91	91	0
# CALHOUN	0	0	0	0	0	0	0	0	0	0	0	0
# CLAY	0	0	0	0	2	122	124	11	0	0	0	0
# DODDRIDGE	1	112	112	0	1	90	90	0	2	94	101	11
10 FAYETTE	11	83	93	26	10	105	105	7	8	112	104	10
11 GILMER	1	95	95	0	1	72	72	0	0	0	0	0
12 GRANT	4	33	13	107	25	41	49	57	0	0	0	0
13 GREENBRIER	1	101	100	0	40	96	93	4	8	103	106	4
14 HAMPSHIRE	3	96	98	2	77	92	94	23	1	115	115	0
# HANCOCK	2	50	65	23	3	53	71	17	5	73	68	38
16 HARDY	3	94	100	7	47	94	94	13	2	91	97	20
17 HARRISON	2	58	63	63	1	19	19	0	0	0	0	0
18 JACKSON	11	96	96	4	9	97	103	5	0	0	0	0
19 JEFFERSON	3	94	94	3	32	90	94	11	5	88	94	3
# KANAWHA	1	100	100	0	8	95	102	8	3	98	94	7
21 LEWIS	77	100	105	10	16	102	104	13	3	121	125	6
# LINCOLN	0	0	0	0	1	75	75	0	0	0	0	0
# LOGAN	4	94	97	7	12	94	100	8	1	90	90	0
# MARION	1	48	48	0	5	59	101	26	1	138	138	0
# MARSHALL	1	84	84	0	9	91	90	3	1	107	107	0
# MASON	3	28	93	32	2	94	71	36	0	0	0	0
# MCDOWELL	0	0	0	0	0	0	0	0	1	100	100	0
# MERCER	17	94	96	3	17	94	94	2	5	96	96	3
# MINERAL	4	79	85	14	13	97	97	12	0	0	0	0
# MINGO	0	0	0	0	5	86	92	18	0	0	0	0
31 MONONGALIA	18	84	91	21	51	64	75	43	3	98	95	25
# MONROE	0	0	0	0	14	100	102	7	15	100	102	8
# MORGAN	6	90	100	11	64	80	91	15	3	53	53	1
# NICHOLAS	13	47	98	18	24	101	100	5	5	102	96	4
# OHIO	1	110	110	0	2	81	83	11	5	74	103	16
# PENDLETON	0	0	0	0	18	94	92	10	0	0	0	0
# PLEASANTS	0	0	0	0	2	105	105	0	0	0	0	0
# POCAHONTAS	7	99	103	7	25	92	93	11	2	86	94	11
# PRESTON	13	96	97	11	65	96	97	8	0	0	0	0
# PUTNAM	13	85	92	10	28	94	98	8	2	99	99	2
# RALEIGH	14	92	97	78	47	101	104	74	8	149	154	25
# RANDOLPH	2	150	144	9	18	95	98	8	2	90	90	7
# RITCHIE	0	0	0	0	2	106	106	1	0	0	0	0
# ROANE	0	0	0	0	8	91	91	17	0	0	0	0
# SUMMERS	0	0	0	0	15	103	101	9	0	0	0	0
# TAYLOR	0	0	0	0	3	102	102	2	2	79	79	35
# TUCKER	1	109	109	0	31	98	103	20	13	94	93	14
# TYLER	0	0	0	0	0	0	0	0	0	0	0	0
# UPSHUR	2	109	104	13	1	88	88	0	1	81	81	0
# WAYNE	21	81	100	12	14	96	99	11	2	97	100	10
51 WEBSTER	0	0	0	0	4	81	95	9	1	94	94	6
# WETZEL	0	0	0	0	0	0	0	0	0	0	0	0
# WIRT	3	14	41	38	3	26	32	124	0	0	0	0
# WOOD	21	75	94	17	9	96	100	9	4	98	100	6
# WYOMING	0	0	0	0	2	129	115	13	0	0	0	0

Apartment Appraised III.C

COUNTY	CLASS 2				CLASS 3				CLASS 4			
	#SAL	AGG RATH	MEDIA	COD	#SAL	AGG RATIO	MEDIA	COD	#SAL	AGG RATH	MEDIA	COD
01 BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0
# BERKELEY	0	0	0	0	0	0	0	0	0	0	0	0
# BOONE	0	0	0	0	0	0	0	0	0	0	0	0
# BRAXTON	0	0	0	0	0	0	0	0	0	0	0	0
# BROOKE	0	0	0	0	0	0	0	0	0	0	0	0
# CABELL	0	0	0	0	0	0	0	0	1	78	78	0
# CALHOUN	0	0	0	0	0	0	0	0	0	0	0	0
# CLAY	0	0	0	0	0	0	0	0	0	0	0	0
# 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	2	52	53	30
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
# KANA'WA	0	0	0	0	1	38	38	0	3	36	36	3
21 LEWIS	0	0	0	0	0	0	0	0	0	0	0	0
# LINCOLN	0	0	0	0	0	0	0	0	0	0	0	0
# LOGAN	0	0	0	0	0	0	0	0	0	0	0	0
# MARION	0	0	0	0	0	0	0	0	0	0	0	0
# MARSHALL	0	0	0	0	0	0	0	0	0	0	0	0
# MASON	0	0	0	0	0	0	0	0	0	0	0	0
# MCDOWELL	0	0	0	0	0	0	0	0	0	0	0	0
# MERCER	0	0	0	0	0	0	0	0	0	0	0	0
# MINERAL	0	0	0	0	0	0	0	0	0	0	0	0
# MINGO	0	0	0	0	0	0	0	0	0	0	0	0
31 MONONGALIA	0	0	0	0	1	87	87	0	0	0	0	0
# MONROE	0	0	0	0	0	0	0	0	0	0	0	0
# MORGAN	0	0	0	0	0	0	0	0	0	0	0	0
# NICHOLAS	0	0	0	0	0	0	0	0	0	0	0	0
# OHIO	0	0	0	0	0	0	0	0	4	71	37	17
# PENDLETON	0	0	0	0	0	0	0	0	0	0	0	0
# PLEASANTS	0	0	0	0	0	0	0	0	0	0	0	0
# POCAHONTAS	0	0	0	0	0	0	0	0	0	0	0	0
# PRESTON	0	0	0	0	0	0	0	0	0	0	0	0
# PUTNAM	0	0	0	0	1	104	104	0	3	76	63	16
41 RALEIGH	0	0	0	0	0	0	0	0	0	0	0	0
# RANDOLPH	0	0	0	0	0	0	0	0	0	0	0	0
# RITCHIE	0	0	0	0	0	0	0	0	0	0	0	0
# ROANE	0	0	0	0	0	0	0	0	0	0	0	0
# SUMMERS	0	0	0	0	0	0	0	0	0	0	0	0
# TAYLOR	0	0	0	0	0	0	0	0	0	0	0	0
# TUCKER	0	0	0	0	0	0	0	0	0	0	0	0
# TYLER	0	0	0	0	0	0	0	0	0	0	0	0
# UPSHUR	0	0	0	0	0	0	0	0	0	0	0	0
# 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
# WETZEL	0	0	0	0	0	0	0	0	0	0	0	0
# WIRT	0	0	0	0	0	0	0	0	0	0	0	0
# WOOD	0	0	0	0	1	100	100	0	0	0	0	0
55 WYOMING	0	0	0	0	0	0	0	0	0	0	0	0

Commercial Appraised III.D

COUNTY	CLASS 2				CLASS 3				CLASS 4			
	#SAL	GG RATI	MEDIA	COD	#SAL	GG RATI	MEDIA	COD	#SALES	GG RATI	MEDIA	COD
01 BARBOUR	0	0	0	0	1	58	58	0	2	108	107	5
02 BERKELEY	1	30	30	0	10	36	36	11	10	85	86	10
03 BOONE	0	0	0	0	0	0	0	0	0	0	0	0
04 BRAXTON	0	0	0	0	0	0	0	0	1	36	36	0
05 BROOKE	0	0	0	0	0	0	0	0	2	34	34	2
06 CABELL	2	116	116	0	2	38	39	5	8	83	38	15
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	6	86	101	11	1	106	106	0
11 GILMER	1	101	101	0	1	132	132	0	0	0	0	0
12 GRANT	0	0	0	0	1	37	37	0	1	51	51	0
13 GREENBRIER	1	36	36	0	5	35	35	3	7	36	37	4
14 HAMPSHIRE	0	0	0	0	1	83	83	0	1	33	33	0
15 HANCOCK	0	0	0	0	1	104	104	0	7	63	76	17
16 HARDY	0	0	0	0	0	0	0	0	3	32	32	2
17 HARRISON	0	0	0	0	1	408	408	0	1	85	85	0
18 JACKSON	0	0	0	0	2	33	33	2	0	0	0	0
19 JEFFERSON	0	0	0	2	4	87	32	15	12	35	36	8
20 KANAWHA	0	0	0	0	2	32	34	4	15	35	37	4
21 LEWIS	0	0	0	0	8	37	100	4	2	87	83	8
22 LINCOLN	0	0	0	0	1	103	103	0	1	37	37	0
23 LOGAN	0	0	0	0	4	33	37	5	2	32	32	0
24 MARION	1	87	87	0	1	108	108	0	0	0	0	0
25 MARSHALL	0	0	0	0	1	88	88	0	5	33	36	6
26 MASON	0	0	0	0	2	37	36	2	3	88	31	11
27 MCDOWELL	0	0	0	0	0	0	0	0	1	33	33	0
28 MERCER	0	0	0	0	6	37	36	2	3	35	35	1
29 MINERAL	0	0	0	0	1	77	77	0	0	0	0	0
30 MINGO	0	0	0	0	0	0	0	0	1	117	117	0
31 MONONGALIA	1	33	33	0	11	32	34	3	10	84	32	16
32 MONROE	0	0	0	0	2	36	33	6	1	34	34	0
33 MORGAN	0	0	0	0	1	117	117	0	1	73	73	0
34 NICHOLAS	0	0	0	0	6	101	35	6	1	104	104	0
35 OHIO	3	34	33	4	0	0	0	0	8	82	33	18
36 PENDLETON	0	0	0	0	3	100	100	0	0	0	0	0
37 PLEASANTS	0	0	0	0	0	0	0	0	1	37	37	0
38 POCAHONTAS	0	0	0	0	1	34	34	0	1	101	101	0
39 PRESTON	0	0	0	0	4	80	38	21	1	31	31	0
40 PUTNAM	0	0	0	0	13	36	37	5	8	31	36	12
41 RALEIGH	1	31	31	0	16	36	34	6	12	34	35	30
42 RANDOLPH	0	0	0	0	2	85	84	3	1	103	103	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	1	104	104	0
45 SUMMERS	0	0	0	0	0	0	0	0	1	120	120	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	1	36	36	0
48 TYLER	0	0	0	0	0	0	0	0	0	0	0	0
49 UPSHUR	0	0	0	0	1	36	36	0	1	83	83	0
50 WAYNE	0	0	0	0	3	35	36	5	7	33	33	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	0	0	0	0	0	0	0	0
54 WOOD	0	0	0	0	3	35	37	7	5	87	30	12
55 WYOMING	0	0	0	0	1	102	102	0	0	0	0	0

Industrial Appraised III.E

COUNTY	CLASS 2				CLASS 3				CLASS 4			
	\$SAL	AGG RATIO	MEDIA	COD	\$SAL	AGG RATIO	MEDIA	COD	\$SA	AGG RATIO	MEDIA	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
# 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
# LINCOLN	0	0	0	0	0	0	0	0	0	0	0	0
# LOGAN	0	0	0	0	0	0	0	0	0	0	0	0
# MARION	0	0	0	0	0	0	0	0	0	0	0	0
# MARSHALL	0	0	0	0	0	0	0	0	0	0	0	0
# MASON	0	0	0	0	0	0	0	0	0	0	0	0
# MCDOWELL	0	0	0	0	0	0	0	0	0	0	0	0
# MERCER	0	0	0	0	0	0	0	0	0	0	0	0
# MINERAL	0	0	0	0	0	0	0	0	0	0	0	0
# 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
# MONROE	0	0	0	0	0	0	0	0	0	0	0	0
# MORGAN	0	0	0	0	0	0	0	0	0	0	0	0
# NICHOLAS	0	0	0	0	0	0	0	0	0	0	0	0
# OHIO	0	0	0	0	0	0	0	0	0	0	0	0
# PENDLETON	0	0	0	0	0	0	0	0	0	0	0	0
# PLEASANTS	0	0	0	0	0	0	0	0	0	0	0	0
# POCAHONTAS	0	0	0	0	0	0	0	0	0	0	0	0
# PRESTON	0	0	0	0	0	0	0	0	0	0	0	0
# PUTNAM	0	0	0	0	0	0	0	0	0	0	0	0
41 RALEIGH	0	0	0	0	1	31	31	0	0	0	0	0
# RANDOLPH	0	0	0	0	0	0	0	0	0	0	0	0
# RITCHIE	0	0	0	0	0	0	0	0	0	0	0	0
# ROANE	0	0	0	0	0	0	0	0	0	0	0	0
# SUMMERS	0	0	0	0	0	0	0	0	0	0	0	0
# TAYLOR	0	0	0	0	0	0	0	0	0	0	0	0
# TUCKER	0	0	0	0	0	0	0	0	0	0	0	0
# TYLER	0	0	0	0	0	0	0	0	0	0	0	0
# UPSHUR	0	0	0	0	0	0	0	0	0	0	0	0
# 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
# WETZEL	0	0	0	0	0	0	0	0	0	0	0	0
# WIRT	0	0	0	0	0	0	0	0	0	0	0	0
# 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. 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, 2024 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 2025 as of January 2024 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

	COUNTY	166 RATH	COD
1	BARBOUR	87	13
2	BERKELEY	91	7
3	BOONE	89	12
4	BRAXTON	92	12
5	BROOKE	92	15
6	CABELL	88	14
7	CALHOUN	99	10
8	CLAY	93	13
9	DODDRIDGE	92	11
10	FAYETTE	90	13
11	GILMER	96	13
12	GRANT	47	42
13	GREENBRIER	90	9
14	HAMPSHIRE	89	17
15	HANCOCK	62	19
16	HARDY	90	10
17	HARRISON	96	18
18	JACKSON	96	6
19	JEFFERSON	91	7
20	KANAWHA	91	7
21	LEWIS	95	14
22	LINCOLN	85	12
23	LOGAN	92	9
24	MARION	91	12
25	MARSHALL	93	6
26	MASON	85	22
27	MCDOWELL	97	12
28	MERCER	94	2
29	MINERAL	90	15
30	MINGO	83	22
31	MONONGALIA	78	20
32	MONROE	93	10
33	MORGAN	81	16
34	NICHOLAS	95	10
35	OHIO	85	13
36	PENDLETON	95	10
37	PLEASANTS	90	9
38	POCAHONTAS	95	11
39	PRESTON	87	15
40	PUTNAM	90	10
41	RALEIGH	77	31
42	RANDOLPH	90	14
43	RITCHIE	94	9
44	ROANE	92	28
45	SUMMERS	92	14
46	TAYLOR	90	8
47	TUCKER	92	15
48	TYLER	98	6
49	UPSHUR	90	13
50	WAYNE	90	10
51	WEBSTER	92	13
52	WETZEL	92	11
53	WIRT	55	38
54	WOOD	91	11
55	WYOMING	93	13

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.
2. 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.
2. 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.
2. 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
a buyer AGENT to indicate that the information was obtained from an agent representing
or seller.

Enter 4
similar OTHER to indicate that the information was obtained from conveyance fee,
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

Column B	COUNTY APP	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 PROPS
01	BARBOUR	327	63	206	54	28	500	58	6	0	6
02	BERKELEY	5984	2651	1579	548	424	613	102	10	0	57
03	BOONE	334	50	81	157	8	24	48	18	0	8
04	BRAXTON	334	19	145	120	2	22	10	10	0	6
05	BROOKE	434	60	146	168	0	37	7	12	0	4
06	CABELL	2266	542	418	887	74	99	196	38	0	12
07	CALHOUN	360	3	161	74	0	102	3	5	0	0
08	CLAY	223	8	105	58	1	26	21	4	0	0
09	DODDRIDGE	176	34	95	24	0	2	6	1	0	14
10	FAYETTE	2276	251	1138	370	10	406	82	16	0	3
11	GILMER	286	13	99	36	3	123	8	3	0	1
12	GRANT	503	102	113	105	3	170	10	0	0	0
13	GREENBRIER	874	266	243	221	36	25	36	2	0	45
14	HAMPSHIRE	887	227	201	149	168	76	37	13	0	16
15	HANCOCK	705	235	261	112	11	36	31	18	0	1
16	HARDY	515	153	163	87	31	53	24	2	0	2
17	HARRISON	2146	70	994	308	431	40	174	31	96	2
18	JACKSON	1194	53	304	322	6	468	33	8	0	0
19	JEFFERSON	3151	1460	1082	136	73	362	37	0	0	1
20	KANAWHA	4606	1143	1315	1459	102	128	367	79	0	13
21	LEWIS	423	132	157	64	17	16	30	5	0	2
22	LINCOLN	585	42	324	148	0	2	64	5	0	0
23	LOGAN	678	145	303	152	7	34	25	11	0	1
24	MARION	1860	395	460	385	102	290	205	21	1	1
25	MARSHALL	810	224	337	160	2	45	28	13	0	1
26	MASON	939	187	348	129	45	154	47	25	0	4
27	MCDOWELL	867	12	597	157	10	14	67	10	0	0
28	MERCER	2956	455	733	1422	22	180	121	19	0	4
29	MINERAL	833	88	283	113	149	173	24	1	0	2
30	MINGO	1187	40	463	140	2	474	53	15	0	0
31	MONONGALIA	2286	1158	654	236	43	134	43	12	0	6
32	MONROE	784	102	190	101	23	351	11	4	0	2
33	MORGAN	763	343	188	145	36	25	11	2	0	13
34	NICHOLAS	764	162	341	179	13	33	31	1	0	4
04	OHIO	897	254	246	258	7	43	61	25	0	3
05	PENDLETON	233	48	75	78	6	24	2	0	0	0
06	PLEASANTS	181	24	87	39	3	6	12	10	0	0
07	POCAHONTAS	1087	242	427	130	11	261	9	2	0	5
08	PRESTON	1440	171	661	180	62	118	76	36	0	76
09	PUTNAM	1358	589	371	174	77	67	59	18	0	3
10	RALEIGH	2168	712	918	348	21	44	107	14	0	4
11	RANDOLPH	1120	135	285	126	74	421	28	3	0	48
12	RITCHIE	486	4	352	30	1	27	7	65	0	0
13	ROANE	428	51	207	104	24	6	10	19	0	7
14	SUMMERS	752	68	241	181	20	207	17	15	0	3
15	TAYLOR	374	69	138	103	10	21	27	6	0	0
16	TUCKER	330	137	89	75	10	10	2	0	0	7
17	TYLER	221	24	103	47	7	10	15	12	0	3
18	UPSHUR	481	53	189	167	8	23	30	10	1	0
19	WAYNE	342	283	370	154	7	46	55	20	0	7
20	WEBSTER	232	21	105	42	10	22	11	3	0	18
21	WETZEL	781	25	227	108	21	335	35	13	0	17
22	WIRT	334	33	148	45	0	101	4	3	0	0
23	WOOD	2270	751	973	278	78	60	92	35	0	3
24	WYOMING	660	30	354	140	12	45	68	9	0	2
NTE TOTALS		60,751	14,624	20,793	11,733	2,351	7,134	2,783	798	98	437

NEIGHBORHOOD

EXAMPLE

APPENDIX C

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%		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	
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		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	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	