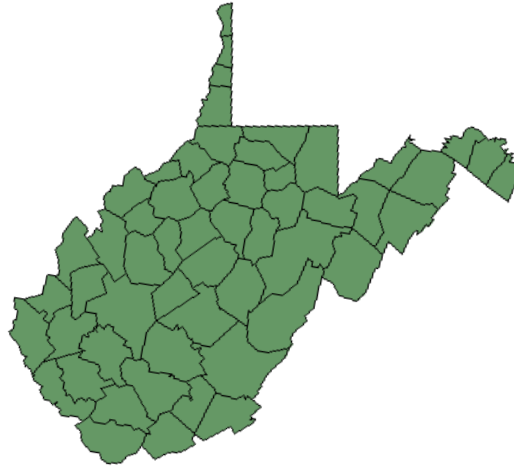
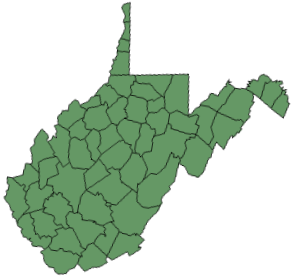


# **WEST VIRGINIA ASSESSMENT RATIO STUDY TAX YEAR 2019**



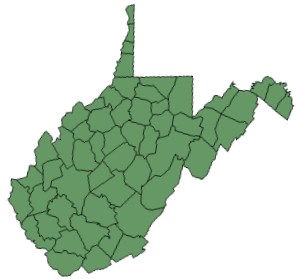
**STATE TAX COMMISSIONER  
Dale W. Steager**

**PROPERTY TAX DIVISION  
July 2019**



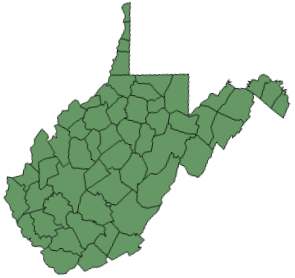
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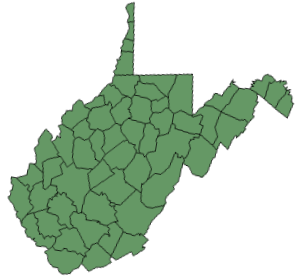
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## PREFACE

This report compares real property values to selling prices of properties sold in West Virginia. Assessments used in this report are Tax Year 2019 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, 2018. Appraised values used in Section IV of this report represent the estimated market value of each property as of July 1, 2018, as determined by the county assessor in each of the 55 counties. The time period of the sales involved is July 1, 2017 through June 30, 2018. 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.

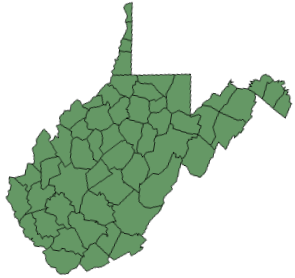


# I. METHODOLOGY AND TERMS

The time period of the sales involved is July 1, 2017 through June 30, 2018. 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, C $\bar{O}$ D.



# I. METHODOLOGY AND TERMS (CONT.)

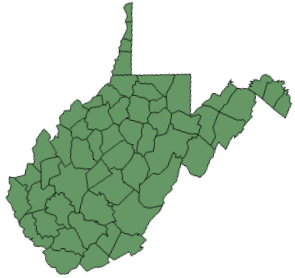
The following is an example of the methodology employed using five (5) sales and their assessed values to illustrate the calculations used in this report.

<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.



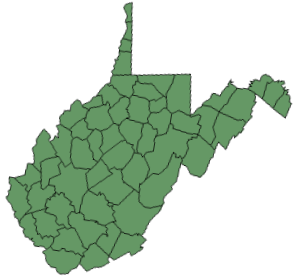
# I. METHODOLOGY AND TERMS (CONT.)

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 ( $\tilde{A/S}$ )
- (4) 83.11
- (5) 91.43

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

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



# I. METHODOLOGY AND TERMS (CONT.)

FORMULA:

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

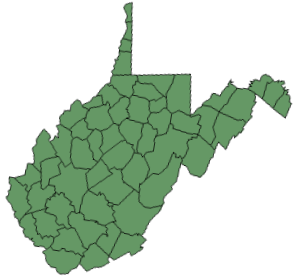
CALCULATION:

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

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.



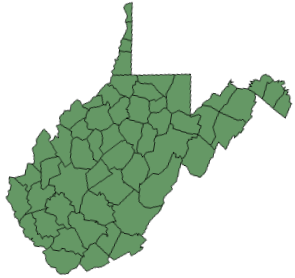


# I. METHODOLOGY AND TERMS (CONT.)

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 ( $A/\tilde{S}$ )
	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 ( $A/\tilde{S}$ )
	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 **COD** 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:

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

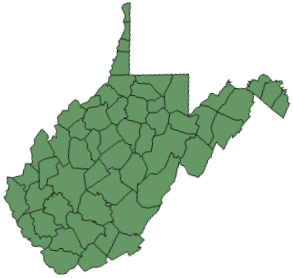
County B:

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

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

County B shows a **C $\tilde{\text{O}}\tilde{\text{D}}$**  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 $\tilde{\text{O}}\tilde{\text{D}}$**  for property types among tax classes 2, 3, and 4.



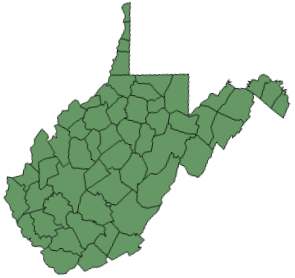
## II. ASSESSMENT RATIOS

Reports in this section display data using sales verified by the assessor. The recording period of the sales involved is July 1, 2017 through June 30, 2018. This data is for the Tax Year 2019 assessed values representing property values as of July 1, 2018.

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.

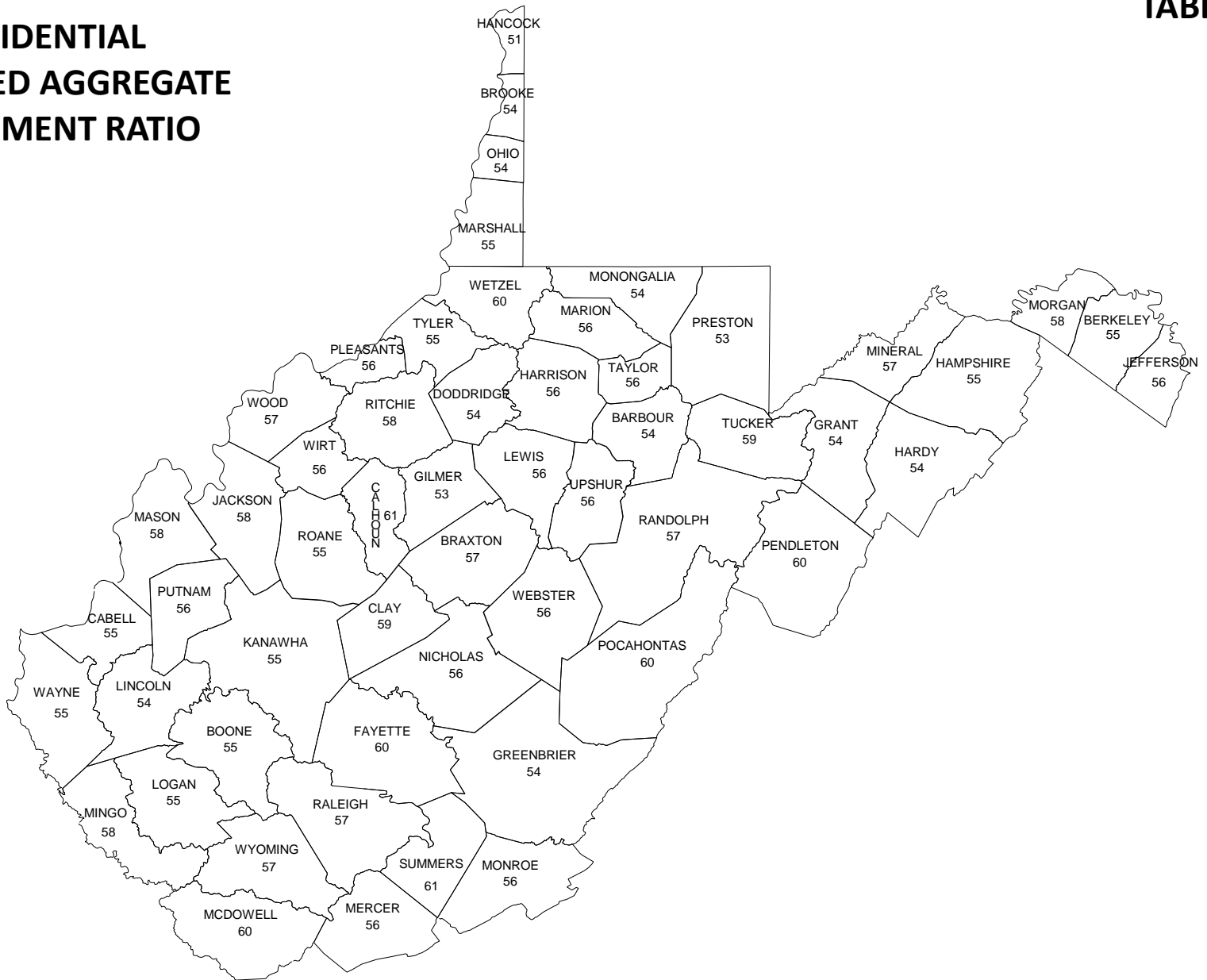
Tables II.E through II.H display information for four different types of property: residential, apartment, commercial, and industrial. Table II.I shows the same information for all properties combined except farm and timber property sold in the county. Each table lists the number of sales for improved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

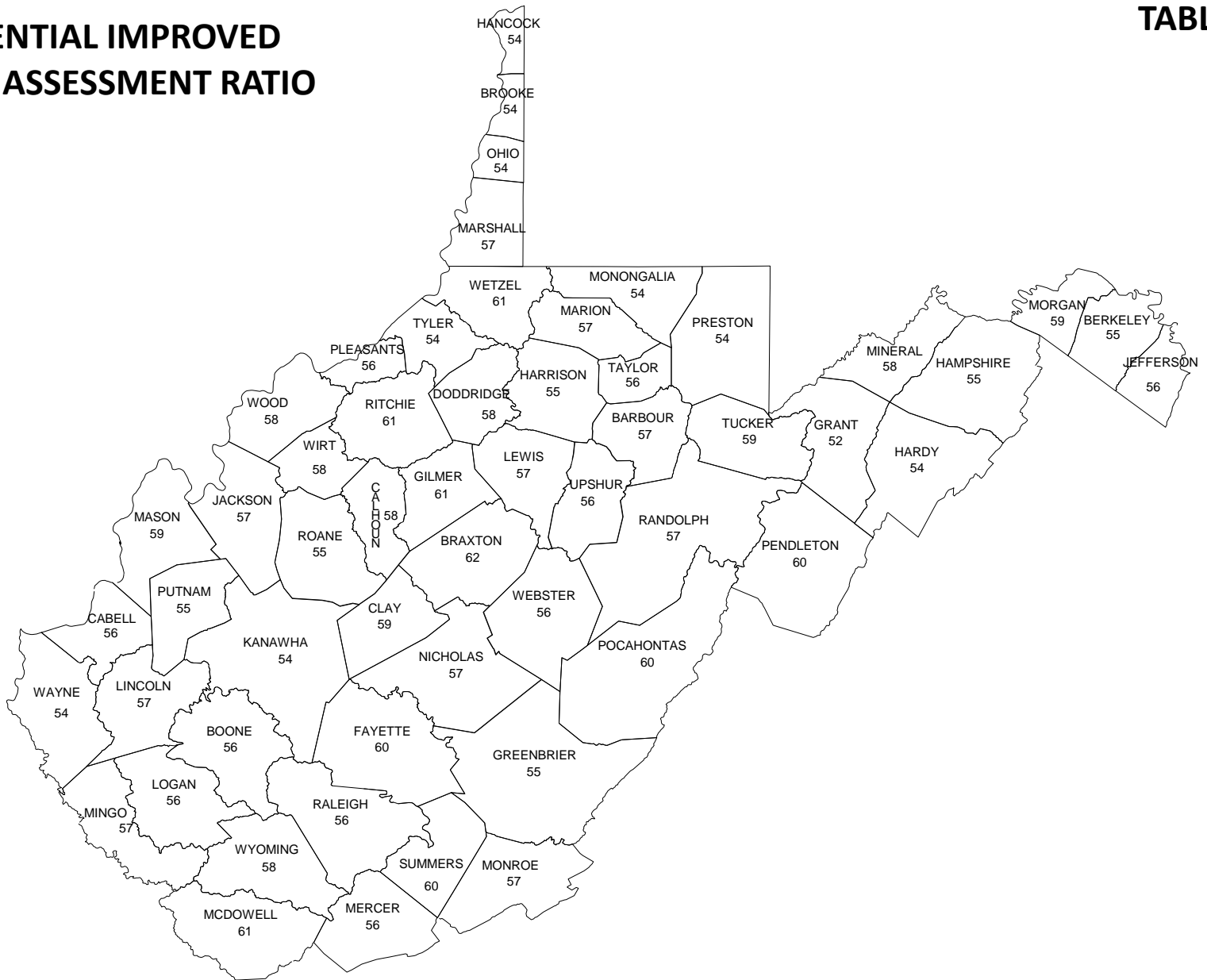
More detailed data for each county are available from the neighborhood, class and county summary reports. Examples of these reports are located in Appendix C, Appendix D, and Appendix E.

# RESIDENTIAL IMPROVED AGGREGATE ASSESSMENT RATIO

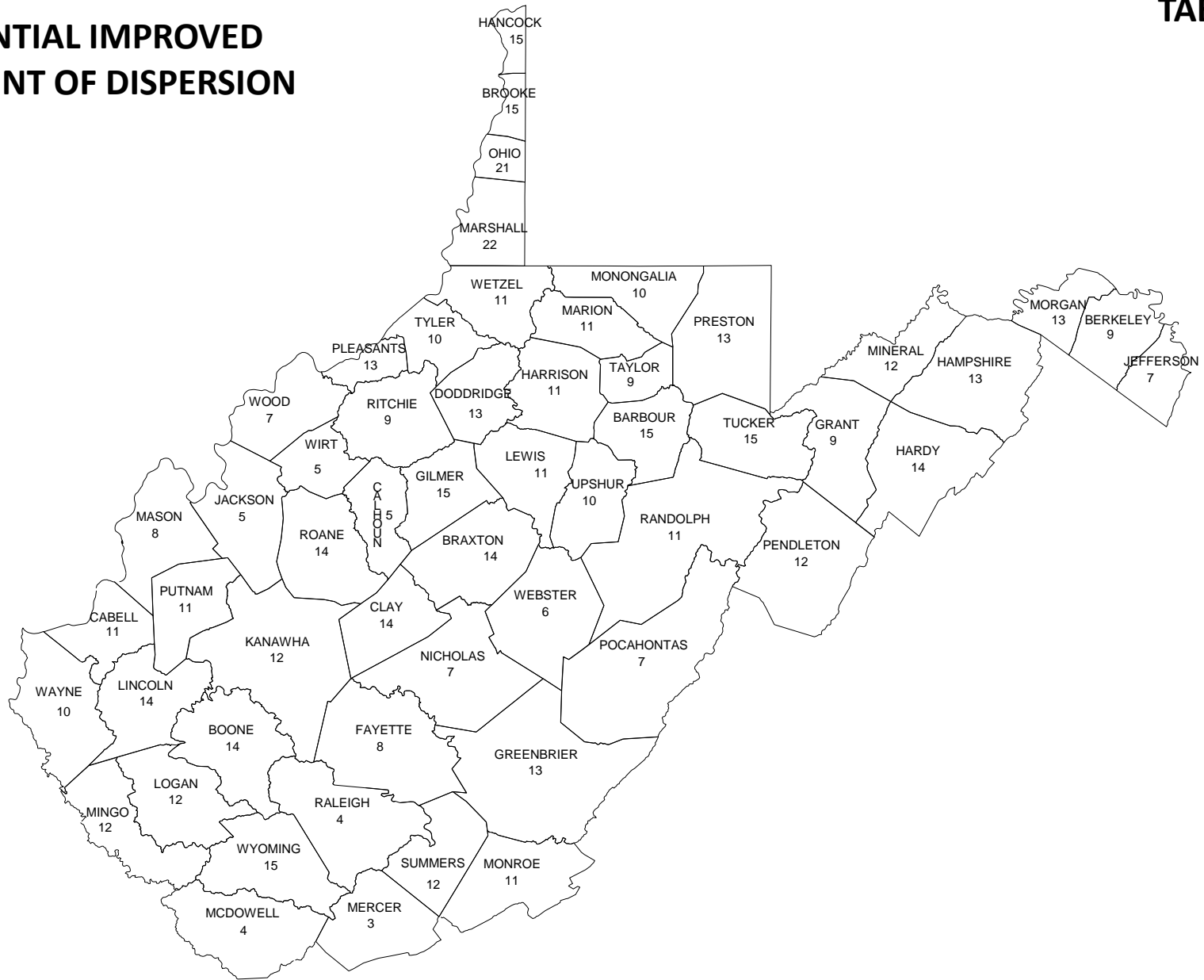


# RESIDENTIAL IMPROVED MEDIAN ASSESSMENT RATIO

TABLE II.B



# RESIDENTIAL IMPROVED COEFFICIENT OF DISPERSION



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

	0-19,999		20,000-39,999		40,000-59,999		60,000-79,999		80,000-99,999		100,000-149,999		150,000 & UP		ALL RANGES	
	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD
01 BARBOUR	0	0	48	48	60	18	58	14	60	8	54	14	50	13	57	15
02 BERKELEY	57	30	64	36	71	16	61	17	58	13	55	9	55	7	55	9
03 BOONE	65	0	62	11	55	7	76	0	55	18	53	19	56	9	56	14
04 BRAXTON	71	5	69	8	73	1	61	12	54	10	61	7	48	14	62	14
05 BROOKE	68	6	61	12	60	11	58	13	54	12	50	9	52	11	54	15
06 CABELL	81	24	71	22	61	9	57	10	58	11	55	9	56	8	56	11
07 CALHOUN	0	0	0	0	57	0	62	0	54	0	58	0	64	0	61	5
08 CLAY	66	0	74	23	64	8	57	4	0	0	50	0	0	0	59	14
09 DODDRIDGE	56	0	67	12	61	0	61	13	71	0	0	0	51	7	58	13
10 FAYETTE	64	24	66	11	62	5	59	6	59	6	58	5	59	4	60	8
11 GILMER	66	11	0	0	68	5	58	9	47	0	47	0	45	0	61	15
12 GRANT	0	0	53	17	0	0	54	3	58	8	53	6	53	7	54	9
13 GREENBRIER	62	11	61	10	58	15	55	11	52	13	54	19	54	11	55	13
14 HAMPSHIRE	60	11	63	13	69	14	60	17	57	11	53	13	55	10	55	13
15 HANCOCK	62	14	55	17	63	11	58	11	55	13	48	16	46	13	54	15
16 HARDY	58	0	59	15	65	13	56	16	54	13	55	12	54	13	54	14
17 HARRISON	58	12	68	17	64	10	59	14	54	10	52	11	56	9	56	11
18 JACKSON	63	4	60	4	61	5	59	6	57	3	58	4	57	3	58	5
19 JEFFERSON	0	0	0	0	53	9	53	8	60	7	57	9	56	7	56	7
20 KANAWHA	60	0	60	10	60	11	59	13	54	12	54	12	54	11	55	12
21 LEWIS	74	14	0	0	65	6	60	7	59	10	57	10	54	8	57	11
22 LINCOLN	84	0	65	6	58	13	60	11	60	7	49	15	51	10	57	14
23 LOGAN	68	10	67	13	59	11	55	11	59	9	53	9	53	10	56	12
24 MARION	0	0	64	3	62	12	60	11	56	11	56	12	57	10	57	11
25 MARSHALL	76	20	83	12	69	20	60	16	56	15	54	18	50	18	57	22
26 MASON	59	28	61	11	62	8	60	5	58	5	56	7	59	6	59	8
27 MCDOWELL	60	4	61	2	60	3	61	5	55	0	0	0	0	0	60	4
28 MERCER	56	1	58	3	57	4	57	3	57	2	56	3	56	3	56	3
29 MINERAL	0	0	64	7	61	12	61	10	58	10	56	12	57	11	58	12
30 MINGO	53	6	62	16	57	14	55	4	62	0	0	0	60	0	58	12
31 MONONGALIA	0	0	0	0	60	10	60	8	56	11	55	12	54	10	54	10
32 MONROE	66	7	59	12	66	9	59	11	56	6	56	7	54	13	57	11
33 MORGAN	76	15	74	28	73	20	62	12	65	12	58	11	58	10	59	13
34 NICHOLAS	58	3	60	6	59	6	57	8	58	7	57	8	55	7	57	7
35 OHIO	0	0	72	4	107	0	67	19	65	0	55	18	52	14	54	21
36 PENDLETON	62	7	47	0	69	17	64	12	59	11	60	12	59	9	60	12
37 PLEASANTS	0	0	38	0	0	0	61	9	63	9	51	10	56	12	56	13
38 POCAHONTAS	61	7	62	6	61	7	60	7	60	8	57	9	60	6	60	7
39 PRESTON	59	10	57	6	59	13	59	18	60	7	51	14	52	11	54	13
40 PUTNAM	59	8	63	24	59	12	63	22	61	15	57	14	55	9	56	11
41 RALEIGH	64	12	59	7	58	5	57	5	56	3	57	4	56	3	57	4
42 RANDOLPH	57	2	62	18	58	18	59	12	56	12	56	9	57	9	57	11
43 RITCHIE	0	0	70	0	66	3	55	0	58	11	0	0	57	5	61	9
44 ROANE	62	26	60	16	59	0	59	11	59	15	56	12	52	14	55	14
45 SUMMERS	86	15	60	28	62	9	60	11	60	10	58	7	60	5	60	12
46 TAYLOR	0	0	73	4	57	0	54	6	57	6	56	9	56	9	56	9
47 TUCKER	67	15	67	15	63	5	64	18	59	11	57	14	60	16	59	15
48 TYLER	66	5	60	19	68	0	60	9	55	5	53	6	53	6	55	10
49 UPSHUR	0	0	0	0	61	17	62	8	57	10	56	9	55	9	56	10
50 WAYNE	63	7	64	8	60	10	55	9	54	8	52	7	56	9	55	10
51 WEBSTER	57	0	0	0	55	8	0	0	57	1	0	0	0	0	56	6
52 WETZEL	0	0	61	10	71	6	62	9	63	11	56	12	59	6	60	11
53 WIRT	64	0	59	2	61	4	55	0	54	4	55	2	53	0	58	5
54 WOOD	59	4	61	5	61	6	59	8	59	7	56	7	57	7	58	7
55 WYOMING	59	23	68	9	0	0	45	12	51	10	61	8	59	8	58	15



# RESIDENTIAL PROPERTY ASSESSMENT TO SALES COMPARISON

TABLE II.E

	RESIDENTIAL IMPROVED			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	43	54	57	15
02 BERKELEY	2502	55	55	9
03 BOONE	23	55	56	14
04 BRAXTON	37	57	62	14
05 BROOKE	102	54	54	15
06 CABELL	692	55	56	11
07 CALHOUN	5	61	58	5
08 CLAY	8	59	59	14
09 DODDRIDGE	15	54	58	13
10 FAYETTE	211	60	60	8
11 GILMER	10	53	61	15
12 GRANT	27	54	52	9
13 GREENBRIER	235	54	55	13
14 HAMPSHIRE	227	55	55	13
15 HANCOCK	126	51	54	15
16 HARDY	91	54	54	14
17 HARRISON	372	56	55	11
18 JACKSON	110	58	57	5
19 JEFFERSON	887	56	56	7
20 KANAWHA	1204	55	54	12
21 LEWIS	81	56	57	11
22 LINCOLN	33	54	57	14
23 LOGAN	87	55	56	12
24 MARION	408	56	57	11
25 MARSHALL	203	55	57	22
26 MASON	126	58	59	8
27 MCDOWELL	30	60	61	4
28 MERCER	317	56	56	3
29 MINERAL	134	57	58	12
30 MINGO	21	58	57	12
31 MONONGALIA	1048	54	54	10
32 MONROE	85	56	57	11
33 MORGAN	215	58	59	13
34 NICHOLAS	96	56	57	7
35 OHIO	42	54	54	21
36 PENDLETON	38	60	60	12
37 PLEASANTS	24	56	56	13
38 POCAHONTAS	154	60	60	7
39 PRESTON	151	53	54	13
40 PUTNAM	716	56	55	11
41 RALEIGH	460	57	56	4
42 RANDOLPH	142	57	57	11
43 RITCHE	11	58	61	9
44 ROANE	50	55	55	14
45 SUMMERS	49	61	60	12
46 TAYLOR	66	56	56	9
47 TUCKER	83	59	59	15
48 TYLER	38	55	54	10
49 UPSHUR	77	56	56	10
50 WAYNE	168	55	54	10
51 WEBSTER	6	56	56	6
52 WETZEL	49	60	61	11
53 WIRT	19	56	58	5
54 WOOD	657	57	58	7
55 WYOMING	20	57	58	15

	RESIDENTIAL VACANT			
	# SALES	AGG RATIO	MEDIAN	COD
8	55	54	17	
157	58	60	13	
3	54	58	16	
37	56	58	14	
6	64	65	6	
38	56	58	11	
0	0	0	0	
0	0	0	0	
0	0	0	0	
41	55	57	16	
0	0	0	0	
14	57	59	8	
75	59	60	7	
65	59	62	17	
7	54	55	9	
37	59	60	19	
11	61	58	14	
19	60	59	4	
63	57	57	9	
21	55	57	12	
10	59	55	9	
6	58	56	8	
11	58	62	7	
10	59	59	14	
7	55	55	3	
44	60	60	9	
9	60	60	3	
28	56	55	3	
8	59	61	10	
6	59	64	11	
44	56	52	14	
18	56	57	11	
54	58	63	19	
39	58	57	11	
0	0	0	0	
16	60	59	13	
1	59	59	0	
29	59	60	7	
30	53	55	18	
75	56	57	12	
38	57	57	9	
28	55	60	14	
3	60	56	9	
9	55	60	19	
18	61	60	19	
8	60	59	11	
15	53	57	18	
5	58	58	6	
4	59	58	4	
27	59	59	5	
2	55	52	16	
2	56	61	10	
2	60	60	0	
24	54	57	9	
0	0	0	0	

	RESIDENTIAL COUNTY TOTAL			
	# SALES	AGG RATIO	MEDIAN	COD
51	54	57	15	
2659	55	55	9	
26	55	56	15	
40	57	61	15	
108	54	56	14	
730	55	56	11	
5	61	58	5	
8	59	59	14	
15	54	58	13	
252	59	59	9	
10	53	61	15	
41	54	55	10	
310	56	57	12	
292	56	57	14	
133	51	54	15	
128	55	56	16	
383	56	56	11	
129	58	58	5	
950	56	56	7	
1225	55	54	12	
91	56	57	11	
39	55	57	13	
98	55	57	12	
418	56	57	11	
210	55	57	21	
170	59	59	8	
39	60	60	4	
345	56	56	3	
142	57	58	12	
27	58	58	13	
1092	54	54	11	
103	56	57	11	
269	58	59	15	
135	56	57	8	
42	54	54	21	
54	60	60	12	
25	56	57	13	
183	60	60	7	
181	53	54	14	
791	56	56	11	
498	57	56	5	
170	56	57	12	
14	59	59	9	
59	55	55	15	
67	61	60	14	
74	56	56	10	
98	59	59	16	
43	55	55	10	
81	56	56	10	
195	55	56	10	
8	56	56	8	
51	60	61	11	
21	56	58	5	
681	57	58	7	
20	57	58	15	



**COMMERCIAL PROPERTY  
ASSESSMENT TO SALES  
COMPARISON**

**TABLE II.G**

	COMMERCIAL IMPROVED			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0
02 BERKELEY	19	55	57	10
03 BOONE	0	0	0	0
04 BRAXTON	0	0	0	0
05 BROOKE	8	59	56	10
06 CABELL	12	65	63	8
07 CALHOUN	0	0	0	0
08 CLAY	0	0	0	0
09 DODDRIDGE	2	63	63	13
10 FAYETTE	7	58	56	19
11 GILMER	0	0	0	0
12 GRANT	0	0	0	0
13 GREENBRIER	6	59	59	7
14 HAMPSHIRE	1	45	45	0
15 HANCOCK	6	57	55	9
16 HARDY	1	53	53	0
17 HARRISON	3	59	58	2
18 JACKSON	6	59	59	4
19 JEFFERSON	6	54	53	9
20 KANAWHA	21	62	60	6
21 LEWIS	4	55	58	6
22 LINCOLN	0	0	0	0
23 LOGAN	4	57	56	4
24 MARION	1	38	38	0
25 MARSHALL	6	55	63	17
26 MASON	6	56	55	11
27 MCDOWELL	1	64	64	0
28 MERCER	9	56	58	3
29 MINERAL	3	51	46	15
30 MINGO	1	66	66	0
31 MONONGALIA	12	56	58	10
32 MONROE	2	51	52	9
33 MORGAN	3	61	61	9
34 NICHOLAS	3	57	57	2
35 OHIO	2	40	40	39
36 PENDLETON	1	82	82	0
37 PLEASANTS	1	66	66	0
38 POCAHONTAS	3	57	62	6
39 PRESTON	4	59	65	7
40 PUTNAM	19	55	56	6
41 RALEIGH	10	60	59	8
42 RANDOLPH	10	51	57	8
43 RITCHIE	0	0	0	0
44 ROANE	0	0	0	0
45 SUMMERS	1	66	66	0
46 TAYLOR	0	0	0	0
47 TUCKER	0	0	0	0
48 TYLER	1	62	62	0
49 UPSHUR	1	50	50	0
50 WAYNE	6	58	56	9
51 WEBSTER	1	59	59	0
52 WETZEL	1	55	55	0
53 WIRT	1	58	58	0
54 WOOD	11	58	58	6
55 WYOMING	0	0	0	0

	COMMERCIAL VACANT			
	# SALES	AGG RATIO	MEDIAN	COD
0	0	0	0	0
4	58	56	6	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
4	56	57	3	
0	0	0	0	
2	58	57	5	
0	0	0	0	
0	0	0	0	
1	62	62	0	
2	60	58	5	
1	61	61	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
2	59	59	0	
0	0	0	0	
4	55	57	4	
0	0	0	0	
0	0	0	0	
7	55	55	9	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
4	58	58	5	
3	54	55	10	
3	51	50	10	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
2	61	62	5	
0	0	0	0	
0	0	0	0	
1	58	58	0	
0	0	0	0	

	COMMERCIAL COUNTY TOTAL			
	# SALES	AGG RATIO	MEDIAN	COD
0	0	0	0	0
23	55	57	9	
0	0	0	0	
0	0	0	0	
8	59	56	10	
12	65	63	8	
0	0	0	0	
0	0	0	0	
2	63	63	13	
7	58	56	19	
0	0	0	0	
0	0	0	0	
10	58	58	6	
1	45	45	0	
8	58	56	8	
1	53	53	0	
3	59	58	2	
6	59	59	4	
7	54	55	10	
23	62	60	6	
5	55	58	6	
0	0	0	0	
4	57	56	4	
1	38	38	0	
6	55	63	17	
8	57	57	9	
1	64	64	0	
13	56	58	3	
3	51	46	15	
1	66	66	0	
19	56	57	10	
2	51	52	9	
3	61	61	9	
3	57	57	2	
2	40	40	39	
1	82	82	0	
1	66	66	0	
3	57	62	6	
4	59	65	7	
23	55	57	6	
13	59	57	9	
13	51	57	9	
0	0	0	0	
0	0	0	0	
1	66	66	0	
0	0	0	0	
1	62	62	0	
1	50	50	0	
8	58	58	8	
1	59	59	0	
1	55	55	0	
1	58	58	0	
12	58	58	5	
0	0	0	0	

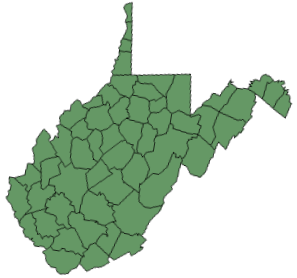


## ALL PROPERTY LESS FARM AND TIMBER ASSESSMENT TO SALES COMPARISON

	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	51	54	57	15
02 BERKELEY	2688	55	55	9
03 BOONE	26	55	56	15
04 BRAXTON	40	57	61	15
05 BROOKE	117	55	56	14
06 CABELL	747	56	56	11
07 CALHOUN	5	61	58	5
08 CLAY	8	59	59	14
09 DODDRIDGE	20	54	58	13
10 FAYETTE	260	59	59	9
11 GILMER	10	53	61	15
12 GRANT	41	54	55	10
13 GREENBRIER	320	56	57	12
14 HAMPSHIRE	294	56	57	14
15 HANCOCK	142	52	55	15
16 HARDY	129	55	56	16
17 HARRISON	386	56	56	11
18 JACKSON	135	58	58	5
19 JEFFERSON	958	56	56	7
20 KANAWHA	1262	55	54	12
21 LEWIS	96	56	57	11
22 LINCOLN	39	55	57	13
23 LOGAN	102	55	57	12
24 MARION	419	56	57	11
25 MARSHALL	216	55	57	21
26 MASON	180	58	59	8
27 MCDOWELL	40	60	60	4
28 MERCER	359	56	56	3
29 MINERAL	146	57	58	12
30 MINGO	28	59	59	13
31 MONONGALIA	1111	54	54	10
32 MONROE	105	56	57	11
33 MORGAN	272	58	59	15
34 NICHOLAS	139	56	57	8
35 OHIO	44	54	54	22
36 PENDLETON	63	61	60	12
37 PLEASANTS	26	56	58	12
38 POCAHONTAS	186	60	60	7
39 PRESTON	186	53	54	14
40 PUTNAM	818	55	56	11
41 RALEIGH	511	57	56	5
42 RANDOLPH	186	56	57	11
43 RITCHIE	14	59	59	9
44 ROANE	59	55	55	15
45 SUMMERS	68	61	60	14
46 TAYLOR	74	56	56	10
47 TUCKER	98	59	59	16
48 TYLER	47	55	55	10
49 UPSHUR	82	54	56	10
50 WAYNE	203	55	56	10
51 WEBSTER	9	56	57	8
52 WETZEL	52	60	60	11
53 WIRT	22	56	58	5
54 WOOD	696	57	58	7
55 WYOMING	20	57	58	15

**STATEWIDE SUMMARY  
ALL PROPERTY  
ALL SALES COMPARISON  
SALES PERIOD: JULY 1, 2017 – JUNE 30, 2018**

	NUMBER OF SALES	AGGREGATE RATIO	MEDIAN	COEFFICIENT OF DISPERSION
<b>RESIDENTIAL</b>				
IMPROVED	12965	56	56	11
VACANT	1232	58	59	14
TOTAL	14197	56	56	11
<b>APARTMENT</b>				
IMPROVED	26	55	59	9
VACANT	0	0	0	0
TOTAL	26	55	59	9
<b>COMMERCIAL</b>				
IMPROVED	230	56	58	10
VACANT	41	56	58	13
TOTAL	271	56	58	11
<b>INDUSTRIAL</b>				
IMPROVED	0	0	0	0
VACANT	0	0	0	0
TOTAL	0	0	0	0
<b>TIMBER</b>				
IMPROVED	0	0	0	0
VACANT	3	33	41	42
TOTAL	3	33	41	42
<b>FARM</b>				
IMPROVED	23	40	51	37
VACANT	9	17	20	83
TOTAL	32	38	48	44
<b>ALL PROPERTY TOTAL</b>	14529	56	56	11
LESS FARM & TIMBER	14494	56	56	11



### 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, 2017 through June 30, 2018.

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  
PROPERTY  
TAX CLASS COMPARISON**

**TABLE III.A**

		CLASS 2			
		# SALES	AGG RATIO	MEDIAN	COD
01	BARBOUR	36	55	56	16
02	BERKELEY	2350	55	55	8
03	BOONE	19	54	56	15
04	BRAXTON	24	55	58	15
05	BROOKE	85	53	53	14
06	CABELL	589	55	55	9
07	CALHOUN	3	62	57	6
08	CLAY	7	60	59	15
09	DODDRIDGE	14	54	58	13
10	FAYETTE	202	60	60	8
11	GILMER	8	52	53	17
12	GRANT	26	54	52	9
13	GREENBRIER	188	54	55	12
14	HAMPSHIRE	196	55	55	12
15	HANCOCK	97	49	53	15
16	HARDY	84	54	54	13
17	HARRISON	343	56	55	11
18	JACKSON	89	57	57	4
19	JEFFERSON	843	56	55	7
20	KANAWHA	1131	54	54	12
21	LEWIS	71	56	56	11
22	LINCOLN	30	55	57	13
23	LOGAN	77	55	55	13
24	MARION	370	56	56	11
25	MARSHALL	165	54	55	21
26	MASON	106	58	58	7
27	MCDOWELL	15	60	61	5
28	MERCER	295	56	56	3
29	MINERAL	125	57	57	12
30	MINGO	17	59	59	12
31	MONONGALIA	915	54	54	10
32	MONROE	79	56	57	12
33	MORGAN	182	58	59	11
34	NICHOLAS	88	56	57	7
35	OHIO	35	53	54	17
36	PENDLETON	34	60	60	13
37	PLEASANTS	22	56	56	12
38	POCAHONTAS	62	59	60	7
39	PRESTON	139	53	54	12
40	PUTNAM	685	56	55	11
41	RALEIGH	407	57	56	4
42	RANDOLPH	114	56	57	11
43	RITCHIE	11	58	61	9
44	ROANE	41	54	55	13
45	SUMMERS	36	60	60	10
46	TAYLOR	62	56	56	9
47	TUCKER	34	60	59	14
48	TYLER	31	55	54	9
49	UPSHUR	72	56	55	10
50	WAYNE	152	55	54	10
51	WEBSTER	3	55	56	4
52	WETZEL	44	60	60	11
53	WIRT	14	56	57	5
54	WOOD	610	57	57	7
55	WYOMING	15	56	56	14

		CLASS 3			
		# SALES	AGG RATIO	MEDIAN	COD
		4	51	63	14
		109	59	59	13
		2	59	57	5
		9	62	67	12
		4	53	63	13
		29	57	57	13
		2	59	60	3
		1	54	54	0
		0	0	0	0
		4	56	53	13
		2	65	68	7
		0	0	0	0
		17	58	57	12
		26	59	57	14
		6	52	55	10
		7	54	54	19
		8	57	56	16
		18	60	62	4
		30	57	58	9
		17	62	61	10
		5	60	59	4
		3	51	58	23
		4	62	62	7
		9	62	62	8
		9	67	62	13
		10	61	59	11
		9	60	61	4
		8	56	56	3
		4	51	53	11
		3	51	50	7
		80	54	55	10
		3	56	59	10
		28	61	62	21
		5	54	57	5
		1	42	42	0
		4	59	58	4
		0	0	0	0
		91	60	60	7
		8	57	53	14
		22	58	61	14
		27	57	56	9
		17	58	57	9
		0	0	0	0
		5	54	54	18
		13	62	63	16
		3	54	52	6
		39	59	59	16
		3	61	61	8
		3	59	54	12
		6	64	61	8
		3	57	57	7
		2	63	66	14
		2	65	64	1
		7	55	58	9
		2	58	61	19

		CLASS 4			
		# SALES	AGG RATIO	MEDIAN	COD
		3	58	57	7
		43	57	58	16
		2	51	57	13
		4	61	68	11
		13	63	65	10
		74	62	62	19
		0	0	0	0
		0	0	0	0
		1	54	54	0
		5	61	62	5
		0	0	0	0
		1	59	59	0
		30	52	56	16
		5	59	57	10
		23	59	61	16
		0	0	0	0
		21	59	62	14
		3	55	55	2
		14	57	58	7
		56	59	59	12
		5	62	62	17
		0	0	0	0
		6	60	61	4
		29	58	59	11
		29	67	74	19
		10	62	60	15
		6	60	60	1
		14	58	57	3
		5	66	63	6
		1	55	55	0
		53	54	56	14
		3	56	60	10
		5	78	77	15
		3	56	57	12
		6	71	60	38
		0	0	0	0
		2	56	49	22
		1	58	58	0
		4	50	57	20
		9	52	59	12
		26	58	57	5
		11	61	58	15
		0	0	0	0
		4	68	61	17
		0	0	0	0
		1	70	70	0
		10	57	61	15
		4	53	53	11
		2	64	65	10
		10	54	54	9
		0	0	0	0
		3	65	61	10
		3	55	58	4
		40	60	60	6
		3	65	68	3



**RESIDENTIAL VACANT  
PROPERTY  
TAX CLASS COMPARISON**

**TABLE III.B**

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

CLASS 3			
# SALES	AGG RATIO	MEDIAN	COD
6	59	58	18
141	58	60	12
2	42	48	21
3	56	58	14
3	65	67	2
25	55	59	11
0	0	0	0
0	0	0	0
0	0	0	0
20	59	59	13
0	0	0	0
10	56	57	8
61	60	60	6
65	59	62	17
2	53	53	3
35	60	60	19
8	62	62	16
12	60	58	4
55	57	57	9
10	53	56	12
7	59	55	11
3	62	62	7
9	57	60	8
7	60	61	10
3	53	54	2
29	60	60	9
7	61	60	4
12	55	55	2
8	59	61	10
4	55	63	14
41	56	53	14
7	61	62	9
47	58	63	18
17	54	57	11
0	0	0	0
11	62	61	12
1	59	59	0
24	59	60	6
23	52	52	21
53	58	58	10
27	57	58	6
25	55	60	15
1	56	56	0
9	55	60	19
16	61	60	17
8	60	59	11
11	53	59	18
4	61	59	4
4	59	58	4
9	59	59	8
2	55	52	16
1	68	68	0
2	60	60	0
6	59	62	5
0	0	0	0

CLASS 4			
# SALES	AGG RATIO	MEDIAN	COD
0	0	0	0
4	66	70	44
1	65	65	0
0	0	0	0
1	70	70	0
6	61	58	21
0	0	0	0
0	0	0	0
0	0	0	0
2	64	63	2
0	0	0	0
1	49	49	0
13	58	59	9
0	0	0	0
4	54	54	12
0	0	0	0
0	0	0	0
0	0	0	0
4	55	53	7
4	62	60	10
0	0	0	0
0	0	0	0
0	0	0	0
2	64	65	15
3	56	56	1
3	61	59	4
2	60	60	0
1	54	54	0
0	0	0	0
1	71	71	0
1	50	50	0
1	57	57	0
0	0	0	0
4	54	53	9
0	0	0	0
0	0	0	0
0	0	0	0
4	52	55	5
6	50	51	23
0	0	0	0
1	58	58	0
0	0	0	0
0	0	0	0
2	58	74	29
0	0	0	0
4	52	50	16
0	0	0	0
0	0	0	0
2	59	60	1
0	0	0	0
1	55	55	0
0	0	0	0
0	0	0	0



**COMMERCIAL IMPROVED  
PROPERTY  
TAX CLASS COMPARISON**

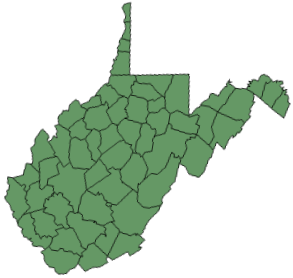
**TABLE III.D**

		CLASS 2			
		# SALES	AGG RATIO	MEDIAN	COD
01	BARBOUR	0	0	0	0
02	BERKELEY	0	0	0	0
03	BOONE	0	0	0	0
04	BRAXTON	0	0	0	0
05	BROOKE	0	0	0	0
06	CABELL	2	58	59	3
07	CALHOUN	0	0	0	0
08	CLAY	0	0	0	0
09	DODDRIDGE	1	71	71	0
10	FAYETTE	1	61	61	0
11	GILMER	0	0	0	0
12	GRANT	0	0	0	0
13	GREENBRIER	1	62	62	0
14	HAMPSHIRE	0	0	0	0
15	HANCOCK	0	0	0	0
16	HARDY	0	0	0	0
17	HARRISON	0	0	0	0
18	JACKSON	0	0	0	0
19	JEFFERSON	0	0	0	0
20	KANAWHA	1	56	56	0
21	LEWIS	0	0	0	0
22	LINCOLN	0	0	0	0
23	LOGAN	0	0	0	0
24	MARION	0	0	0	0
25	MARSHALL	0	0	0	0
26	MASON	0	0	0	0
27	MCDOWELL	0	0	0	0
28	MERCER	0	0	0	0
29	MINERAL	0	0	0	0
30	MINGO	0	0	0	0
31	MONONGALIA	0	0	0	0
32	MONROE	0	0	0	0
33	MORGAN	1	72	72	0
34	NICHOLAS	0	0	0	0
35	OHIO	2	40	40	39
36	PENDLETON	0	0	0	0
37	PLEASANTS	0	0	0	0
38	POCAHONTAS	0	0	0	0
39	PRESTON	0	0	0	0
40	PUTNAM	0	0	0	0
41	RALEIGH	1	61	61	0
42	RANDOLPH	0	0	0	0
43	RITCHIE	0	0	0	0
44	ROANE	0	0	0	0
45	SUMMERS	0	0	0	0
46	TAYLOR	0	0	0	0
47	TUCKER	0	0	0	0
48	TYLER	0	0	0	0
49	UPSHUR	0	0	0	0
50	WAYNE	0	0	0	0
51	WEBSTER	0	0	0	0
52	WETZEL	0	0	0	0
53	WIRT	0	0	0	0
54	WOOD	0	0	0	0
55	WYOMING	0	0	0	0

		CLASS 3			
		# SALES	AGG RATIO	MEDIAN	COD
0		0	0	0	0
9		54	56	7	
0		0	0	0	0
0		0	0	0	0
3		59	56	7	
2		66	61	9	
0		0	0	0	0
0		0	0	0	0
0		0	0	0	0
1		88	88	0	
0		0	0	0	0
0		0	0	0	0
2		52	54	4	
1		45	45	0	
3		57	53	6	
0		0	0	0	0
2		60	59	3	
2		57	59	8	
1		49	49	0	
5		57	58	3	
1		49	49	0	
0		0	0	0	0
3		59	57	4	
0		0	0	0	0
1		35	35	0	
1		55	55	0	
0		0	0	0	0
4		56	56	4	
1		61	61	0	
0		0	0	0	0
7		59	58	4	
1		48	48	0	
2		57	58	4	
1		57	57	0	
0		0	0	0	0
1		82	82	0	
0		0	0	0	0
1		54	54	0	
1		64	64	0	
14		55	57	6	
4		59	61	11	
2		56	56	1	
0		0	0	0	0
0		0	0	0	0
1		66	66	0	
0		0	0	0	0
0		0	0	0	0
0		0	0	0	0
1		62	62	0	
0		0	0	0	0
3		57	58	3	
1		59	59	0	
0		0	0	0	0
0		0	0	0	0
5		58	58	5	
0		0	0	0	0

		CLASS 4			
		# SALES	AGG RATIO	MEDIAN	COD
0		0	0	0	0
10		55	58	12	
0		0	0	0	0
0		0	0	0	0
5		59	56	12	
8		64	66	8	
0		0	0	0	0
0		0	0	0	0
1		55	55	0	
5		57	55	14	
0		0	0	0	0
0		0	0	0	0
3		61	60	6	
0		0	0	0	0
3		57	57	9	
1		53	53	0	
1		58	58	0	
4		60	59	2	
5		58	55	9	
15		64	60	7	
3		58	58	2	
0		0	0	0	0
1		54	54	0	
1		38	38	0	
5		65	66	10	
5		57	56	12	
1		64	64	0	
5		57	58	2	
2		45	43	7	
1		66	66	0	
5		53	55	17	
1		57	57	0	
0		0	0	0	0
2		57	56	3	
0		0	0	0	0
1		66	66	0	
2		63	63	2	
3		58	65	8	
5		53	54	6	
5		61	57	7	
8		50	58	9	
0		0	0	0	0
0		0	0	0	0
0		0	0	0	0
0		0	0	0	0
1		62	62	0	
0		0	0	0	0
1		50	50	0	
3		62	55	13	
0		0	0	0	0
1		55	55	0	
1		58	58	0	
6		57	58	6	
0		0	0	0	0





## IV. APPRAISAL RATIO

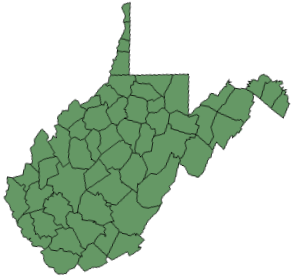
WV Code 11-3-1(d) requires the Tax Commissioner to ascertain annually if an assessor is failing to assess all property at 60% of its true and actual value. One of the criteria for determining whether the assessor has made a satisfactory showing is an “appraisal evaluation”, more commonly known as a ratio 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, 2018 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 2019 as of January 2019 prior to any adjustment to the appraised values by the Boards of Review and Equalization in the 55 counties.

**ALL PROPERTY LESS FARM AND TIMBER  
APPRAISAL TO SALES COMPARISON**

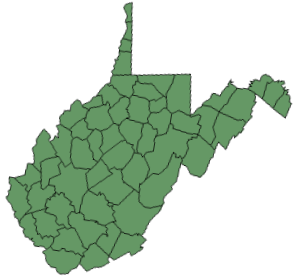
**TABLE IV.A**

		TOTAL LESS F&T	
		Median or AGG	COD
1	BARBOUR	94	15
2	BERKELEY	92	9
3	BOONE	94	15
4	BRAXTON	95	15
5	BROOKE	93	15
6	CABELL	93	11
7	CALHOUN	101	5
8	CLAY	98	14
9	DODDRIDGE	97	14
10	FAYETTE	99	9
11	GILMER	102	15
12	GRANT	92	11
13	GREENBRIER	95	12
14	HAMPSHIRE	94	14
15	HANCOCK	91	15
16	HARDY	93	16
17	HARRISON	93	11
18	JACKSON	97	5
19	JEFFERSON	92	7
20	KANAWHA	92	12
21	LEWIS	94	11
22	LINCOLN	95	13
23	LOGAN	95	12
24	MARION	94	11
25	MARSHALL	96	21
26	MASON	97	8
27	MCDOWELL	100	4
28	MERCER	94	3
29	MINERAL	96	12
30	MINGO	99	13
31	MONONGALIA	91	13
32	MONROE	95	11
33	MORGAN	98	11
34	NICHOLAS	95	8
35	OHIO	90	22
36	PENDLETON	100	12
37	PLEASANTS	96	12
38	POCAHONTAS	100	7
39	PRESTON	90	14
40	PUTNAM	93	11
41	RALEIGH	95	7
42	RANDOLPH	95	11
43	RITCHIE	98	9
44	ROANE	92	15
45	SUMMERS	97	12
46	TAYLOR	94	10
47	TUCKER	99	16
48	TYLER	92	10
49	UPSHUR	93	10
50	WAYNE	93	10
51	WEBSTER	95	8
52	WETZEL	99	11
53	WIRT	98	7
54	WOOD	96	9
55	WYOMING	97	15



# V. APPENDICES

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APPENDIX B TOTAL SALES BY VALIDITY CODE.....	33
APPENDIX C NEIGHBORHOOD SUMMARY.....	34
APPENDIX D CLASS SUMMARY .....	35
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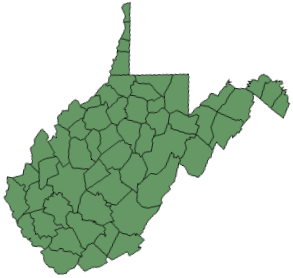


## V. APPENDIX A

# SALES INFORMATION – INSTRUCTIONS

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





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

### SALES INFORMATION – DATA ENTRY INSTRUCTIONS:

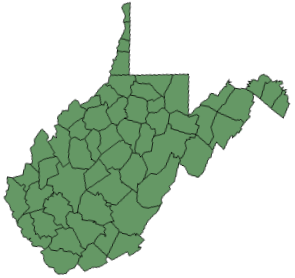
**DATE** – Character positions are provided for the two digit number of the month, the two digit number of the day, and the last four digits of the year of the sale. Each character position must be filled in. Use leading zeros if necessary.

**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.

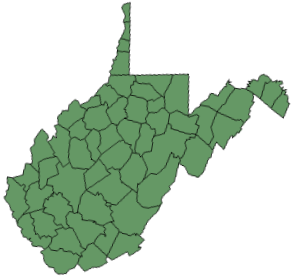
**SOURCE** – Refers to the source of the sales data entered in this section. Four alternatives are provided. Enter the code which is most representative of the source. Only **ONE** code may be entered.

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.

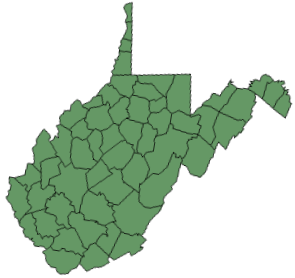
Enter 4 OTHER to indicate that the information was obtained from conveyance fee, similar transfer records, or any other source.



## 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.



## 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.

## TOTAL SALES BY VALIDITY

## APPENDIX B

## CODE

## JULY 2017 – JUNE 2018

	TOTAL SALES KEYED	VALID ARMS LENGTH	MULTIPLE PARCELS	NOT EXPOSED OR OPEN MKT	HIGHEST/BEST USE CHANGED	RELATED FAM OR CORP	FORCED SALE LIQUIDATION	ABNORMAL FINANCING	CONSTRUCTION COST ONLY	EXCESSIVE PERS PROP	NATURAL RESOURCE RIGHTS
01 BARBOUR	567	56	198	83	7	49	59	8	0	1	106
02 BERKELEY	4403	2694	805	187	223	98	367	21	0	8	0
03 BOONE	504	28	209	91	12	36	114	13	0	1	0
04 BRAXTON	382	40	206	55	15	12	35	7	0	6	6
05 BROOKE	515	132	163	47	2	21	26	5	0	114	5
06 CABELL	2138	761	374	489	56	141	236	50	0	31	0
07 CALHOUN	201	5	97	64	3	22	5	4	0	0	1
08 CLAY	250	8	99	76	1	42	18	4	0	1	1
09 DODDRIDGE	191	20	82	41	3	9	18	4	0	14	0
10 FAYETTE	2465	281	1130	210	18	604	187	15	0	10	10
11 GILMER	276	11	74	58	7	99	20	5	0	2	0
12 GRANT	317	44	112	109	19	23	10	0	0	0	0
13 GREENBRIER	1076	327	341	216	29	34	84	9	0	36	0
14 HAMPSHIRE	838	295	189	143	78	30	89	10	0	4	0
15 HANCOCK	624	149	199	101	5	20	80	70	0	0	0
16 HARDY	506	137	139	94	20	64	42	5	0	5	0
17 HARRISON	2297	396	1012	346	63	66	200	55	152	5	2
18 JACKSON	1142	140	197	285	17	445	48	9	0	1	0
19 JEFFERSON	1937	960	447	182	100	64	183	0	1	0	0
20 KANAWHA	4470	1277	1082	953	115	198	684	126	0	1	34
21 LEWIS	541	98	257	102	8	19	39	15	0	3	0
22 LINCOLN	426	39	191	119	0	14	51	6	0	6	0
23 LOGAN	848	104	408	134	4	47	67	12	0	1	71
24 MARION	1538	427	366	306	95	100	193	41	0	10	0
25 MARSHALL	797	234	311	105	16	34	59	35	0	3	0
26 MASON	1135	183	515	82	29	189	84	30	0	0	23
27 MCDOWELL	567	47	243	144	1	24	99	9	0	0	0
28 MERCER	1606	369	578	456	28	58	87	27	0	3	0
29 MINERAL	678	157	178	180	68	56	34	1	0	4	0
30 MINGO	1235	30	669	68	4	307	142	13	0	1	1
31 MONONGALIA	2054	1165	506	146	79	74	52	8	0	1	23
32 MONROE	437	119	130	81	6	38	48	12	0	3	0
33 MORGAN	635	289	138	106	7	23	69	0	0	3	0
34 NICHOLAS	599	150	268	100	14	33	29	3	0	2	0
35 OHIO	569	48	233	89	2	87	91	17	2	0	0
36 PENDLETON	265	64	88	59	2	38	13	1	0	0	0
37 PLEASANTS	170	27	88	23	5	9	11	5	0	0	2
38 POCAHONTAS	517	190	165	83	13	27	30	7	0	1	1
39 PRESTON	1224	201	473	248	54	75	120	17	0	26	10
40 PUTNAM	1661	823	472	157	40	45	105	11	0	8	0
41 RALEIGH	2133	514	870	430	33	46	223	13	0	4	0
42 RANDOLPH	665	188	249	79	15	42	48	11	0	32	1
43 RITCHIE	411	14	233	84	3	26	26	19	0	2	4
44 ROANE	896	65	272	114	10	23	46	18	0	2	346
45 SUMMERS	637	83	116	94	15	280	28	19	0	2	0
46 TAYLOR	457	77	175	127	11	13	38	16	0	0	0
47 TUCKER	280	105	75	35	7	20	31	6	0	1	0
48 TYLER	277	59	113	48	7	9	26	7	0	0	8
49 UPSHUR	476	92	146	116	15	33	53	14	0	5	2
50 WAYNE	1122	226	533	158	14	79	91	19	0	2	0
51 WEBSTER	210	11	103	40	6	26	11	6	0	7	0
52 WETZEL	464	54	226	89	25	8	41	5	0	16	0
53 WIRT	359	27	125	30	3	106	36	4	0	2	26
54 WOOD	2240	732	897	289	78	77	137	25	0	5	0
55 WYOMING	855	22	551	169	5	26	65	10	0	7	0
<b>STATE TOTALS</b>	<b>54,083</b>	<b>14,794</b>	<b>18,116</b>	<b>8,520</b>	<b>1,515</b>	<b>4,188</b>	<b>4,828</b>	<b>882</b>	<b>155</b>	<b>402</b>	<b>683</b>

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%					NBHD	212.0		
	NUMBER	TOTAL	MEAN	TOTAL	MEAN	AGGR.	MEAN	MEDIAN	STD.	COEF	
	SALES	CONSIDER.	CONSIDER.	VALUE	VALUE	RATIO	RATIO	RATIO	DEV.	DISP	
RESIDENTIAL IMP											
0000000-0019999	25	222,802	8,912	125,760	5,030	56.44	59.85	58.29	25.90	32.22	
0020000-0039999	7	204,400	29,200	125,520	17,931	61.41	58.71	54.50	18.82	17.53	
0040000-0059999	11	557,400	50,672	343,620	31,238	61.65	62.07	58.07	9.91	13.31	
0060000-0079999	18	1,332,200	74,011	785,520	43,640	58.96	59.04	59.10	8.51	10.95	
0080000-0099999	10	925,620	92,562	621,320	62,132	67.12	67.11	61.95	18.43	17.57	
0100000-0149999	226	29,211,351	129,253	17,174,460	75,993	58.79	58.85	58.72	6.00	7.52	
0150000-9999999	682	152,027,674	222,914	86,108,930	126,259	56.64	56.73	56.69	46.71	7.22	
RESIDENTIAL IMPROVED											
	979	184,481,447	188,438	105,285,130	107,543	57.07	57.52	57.12	7.39	8.43	
RESIDENTIAL VACANT											
	38	3,263,356	85,877	1,749,240	46,032	53.60	56.41	54.88	17.50	15.93	
RESIDENTIAL TOTAL											
	1,017	187,744,803	184,606	107,034,370	105,245	57.01	57.48	57.05	7.99	8.72	
APARTMENT IMPROVED											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
APARTMENT VACANT											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
APARTMENT TOTAL											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
COMMERCIAL IMPROVED											
	6	2,462,000	410,333	1,350,920	225,153	54.87	60.17	53.31	23.71	26.22	
COMMERCIAL VACANT											
	3	1,685,000	561,666	893,040	297,680	53.00	54.92	61.08	13.67	13.74	
COMMERCIAL TOTAL											
	9	4,147,000	460,777	2,243,960	249,328	54.11	58.42	56.69	20.12	22.23	
INDUSTRIAL IMPROVED											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
INDUSTRIAL VACANT											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
INDUSTRIAL TOTAL											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TIMBER IMPROVED											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TIMBER VACANT											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TIMBER TOTAL											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
FARM IMPROVED											
	3	749,600	249,866	419,700	139,900	55.99	62.80	55.67	19.30	21.90	
FARM VACANT											
	1	55,450	55,450	1,680	1,680	3.03	3.03	3.03	0.00	0.00	
FARM TOTAL											
	4	805,050	201,262	421,380	105,345	52.34	47.86	51.87	33.78	43.00	
COMB C & I IMPROVED											
	6	2,462,000	410,333	1,350,920	225,153	54.87	60.17	53.31	23.71	26.22	
COMB C & I VACANT											
	3	1,685,000	561,666	893,040	297,680	53.00	54.92	61.08	13.67	13.74	
COMB C & I TOTAL											
	9	4,147,000	460,777	2,243,960	249,328	54.11	58.42	56.69	20.12	22.23	
TOTAL											
	1,030	192,696,853	187,084	109,699,710	106,504	56.93	57.45	57.04	8.36	8.97	
TOTAL LESS F&T											
	1,026	191,891,803	187,029	109,278,330	106,509	56.95	57.49	57.05	8.15	8.84	

TAX CLASS		EXAMPLE					APPENDIX D				
Y2K	TXNRA642 ASSESSMENT SYSTEM VALUES	STATE OF WEST VIRGINIA					DATE		PAGE NO. 1		
SALES RATIO FOR		COUNTY		FROM 07/11 TO 06/12 RANGE 000.00% - 999.99%			TAX CLASS 2				
	NUMBER	TOTAL	MEAN	TOTAL	MEAN	AGGR.	MEAN	MEDIAN	STD.	COEF	
	SALES	CONSIDER.	CONSIDER.	VALUE	VALUE	RATIO	RATIO	RATIO	DEV.	DISP	
RESIDENTIAL IMP											
00000000-0019999	24	216,782	9,032	123,720	5,155	57.07	60.94	59.14	25.88	31.37	
00200000-0039999	5	148,400	29,680	93,840	18,768	63.23	59.51	54.48	22.99	22.94	
00400000-0059999	4	210,900	52,725	120,360	30,090	57.07	56.96	56.37	9.61	11.81	
00600000-0079999	14	1,042,700	74,478	636,600	45,471	61.05	61.11	60.43	7.62	9.99	
00800000-0099999	7	651,220	93,031	404,240	57,748	62.07	62.26	61.99	9.14	12.05	
01000000-0149999	207	26,954,351	130,214	15,803,820	76,346	58.63	58.67	58.51	6.02	7.47	
01500000-9999999	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	STATE OF WEST VIRGINIA				DATE	PAGE NO. 4				
SALES RATIO FOR	COUNTY	FROM 07/11 TO 06/12 RANGE 000.00% - 999.99%									
	NUMBER SALES	TOTAL CONSIDER.	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF DISP	
RESIDENTIAL IMP											
0000000-0019999	8	91,500	11,437	61,740	7,717	67.48	69.24	64.50	12.73	14.35	
0020000-0039999	8	247,700	30,962	146,760	18,345	59.25	59.53	58.17	2.74	3.19	
0040000-0059999	7	328,000	46,857	193,800	27,685	59.09	59.12	59.10	1.31	1.68	
0060000-0079999	16	1,117,000	69,812	662,700	41,418	59.33	59.31	58.95	1.77	2.03	
0080000-0099999	14	1,242,500	88,750	730,140	52,152	58.76	58.80	58.70	1.13	1.45	
0100000-0149999	11	1,280,500	116,409	760,880	69,170	59.42	59.42	59.33	0.81	1.05	
0150000-9999999	21	3,858,620	183,743	2,300,080	109,527	59.61	59.57	59.26	1.32	1.37	
RESIDENTIAL IMPROVED	85	8,165,820	96,068	4,856,100	57,130	59.47	60.24	59.10	4.91	3.34	
VACANT	13	383,100	29,469	230,770	17,751	60.24	61.70	60.00	7.24	3.80	
TOTAL	98	8,548,920	87,233	5,086,870	51,906	59.50	60.44	59.25	5.25	3.50	
APARTMENT IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
COMMERCIAL IMPROVED	3	167,000	55,666	97,620	32,540	58.46	58.92	58.71	1.50	1.69	
VACANT	1	45,000	45,000	24,780	24,780	55.07	55.07	55.07	0.00	0.00	
TOTAL	4	212,000	53,000	122,400	30,600	57.74	57.96	58.12	2.28	2.84	
INDUSTRIAL IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TIMBER IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
FARM IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
COMB C & I IMPROVED	3	167,000	55,666	97,620	32,540	58.46	58.92	58.71	1.50	1.69	
VACANT	1	45,000	45,000	24,780	24,780	55.07	55.07	55.07	0.00	0.00	
TOTAL	4	212,000	53,000	122,400	30,600	57.74	57.96	58.12	2.28	2.84	
TOTAL	102	8,760,920	85,891	5,209,270	51,071	59.46	60.34	59.25	5.18	3.49	
TOTAL LESS F&T	102	8,760,920	85,891	5,209,270	51,071	59.46	60.34	59.25	5.18	3.49	



## STATEWIDE REPORT

Y2K TXNRA642 ASSESSMENT SYSTEM VALUES		STATE OF WEST VIRGINIA					DATE 02/26/2019		PAGE NO. 4	
STATEWIDE SALE RATIO		FROM 07/17 TO 06/18 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	241	2,940,338	12,200	2,183,080	9,058	74.25	70.79	63.27	42.35	27.66
0020000-0039999	447	13,352,380	29,871	8,950,940	20,024	67.04	67.20	62.40	21.63	19.78
0040000-0059999	688	33,937,871	49,328	21,350,500	31,032	62.91	63.15	60.98	47.63	13.11
0060000-0079999	1,008	70,370,667	69,812	41,794,220	41,462	59.39	59.48	58.32	55.23	11.71
0080000-0099999	1,061	94,577,547	89,140	54,134,050	51,021	57.24	57.27	56.46	52.34	10.69
0100000-0149999	2,694	340,374,988	126,345	187,272,180	69,514	55.02	55.05	55.17	54.35	10.37
0150000-9999999	6,826	1,676,028,848	245,536	922,739,330	135,180	55.06	55.02	55.10	55.40	8.69
RESIDENTIAL IMPROVED	12,965	2,231,582,639	172,123	1,238,424,300	95,520	55.50	56.70	55.94	10.87	11.00
VACANT	1,232	63,208,306	51,305	36,445,920	29,582	57.66	59.61	58.95	14.83	14.31
TOTAL	14,197	2,294,790,945	161,639	1,274,870,220	89,798	55.55	56.95	56.11	11.30	11.38
APARTMENT IMPROVED	26	7,539,250	289,971	4,157,400	159,900	55.14	56.59	58.90	8.09	8.87
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	26	7,539,250	289,971	4,157,400	159,900	55.14	56.59	58.90	8.09	8.87
COMMERCIAL IMPROVED	230	96,015,367	417,458	53,434,060	232,322	55.65	57.86	57.75	9.05	10.32
VACANT	41	14,012,238	341,761	7,808,360	190,447	55.73	60.06	58.04	23.00	12.70
TOTAL	271	110,027,605	406,005	61,242,420	225,986	55.66	58.19	57.76	12.18	10.69
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	3	148,900	49,633	49,300	16,433	33.11	45.72	41.34	26.22	41.84
TOTAL	3	148,900	49,633	49,300	16,433	33.11	45.72	41.34	26.22	41.84
FARM IMPROVED	23	5,215,500	226,760	2,093,840	91,036	40.15	45.45	51.48	27.66	37.26
VACANT	9	570,500	63,388	95,760	10,640	16.79	25.11	20.23	21.08	83.38
TOTAL	32	5,786,000	180,812	2,189,600	68,425	37.84	39.73	48.29	27.27	43.94
COMB C & I IMPROVED	230	96,015,367	417,458	53,434,060	232,322	55.65	57.86	57.75	9.05	10.32
VACANT	41	14,012,238	341,761	7,808,360	190,447	55.73	60.06	58.04	23.00	12.70
TOTAL	271	110,027,605	406,005	61,242,420	225,986	55.66	58.19	57.76	12.18	10.69
TOTAL	14,529	2,418,292,700	166,445	1,342,508,940	92,402	55.51	56.94	56.14	11.40	11.44
TOTAL LESS F&T										
TOTAL	14,494	2,412,357,800	166,438	1,340,270,040	92,470	55.56	56.98	56.15	11.31	11.37