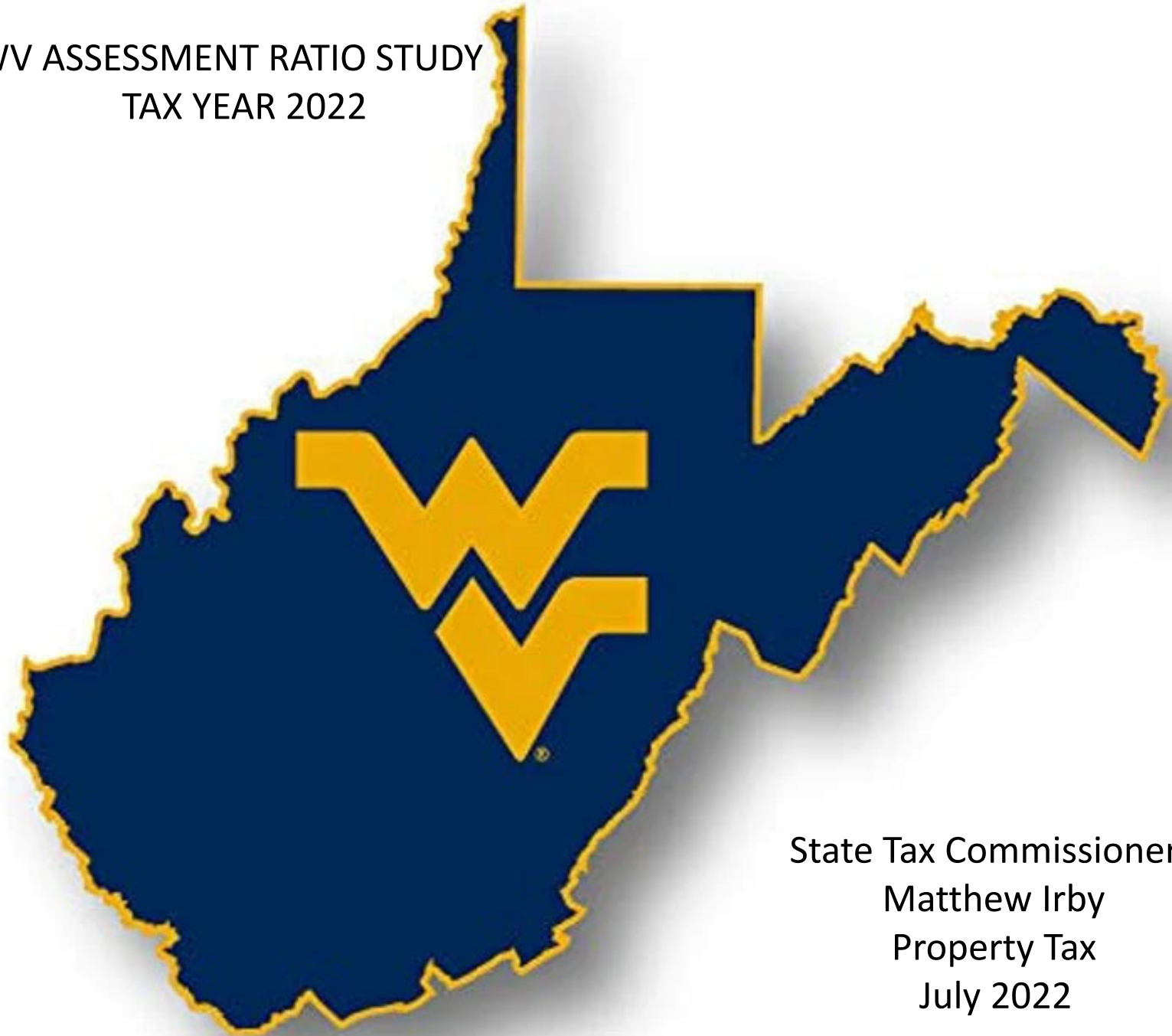


WV ASSESSMENT RATIO STUDY
TAX YEAR 2022



State Tax Commissioner
Matthew Irby
Property Tax
July 2022

TABLE OF CONTENTS

	Page
I. METHODOLOGY AND TERMS.....	1
II. ASSESSMENT RATIOS.....	7
Table II.D Residential Improved by Value Range (Counties).....	12
Table II.E Residential Property (Counties).....	13
Table II.F Apartment Property (Counties).....	14
Table II.G Commercial Property (Counties).....	15
Table II.H Industrial Property (Counties).....	16
Table II.I All Property Less Farm and Timber (Counties).....	17
Table II.J Statewide Summary – All Property.....	18

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	COD
01 BARBOUR	64	5	66	6	63	14	58	11	61	5	54	10	54	11	60	9
02 BERKELEY	60	25	60	21	62	14	61	26	59	14	57	12	57	7	59	17
03 BOONE	0	0	60	10	68	3	59	7	59	8	58	6	59	7	52	6
04 BRAXTON	64	9	69	10	63	9	55	3	65	17	56	12	54	8	61	10
05 BROOKE	67	0	58	16	60	10	57	11	59	10	52	9	50	10	57	9
06 CABELL	95	36	72	17	13	16	58	13	56	12	55	10	55	9	58	16
07 CALHOUN	0	0	55	0	62	7	0	0	54	0	0	0	0	0	24	1
08 CLAY	80	0	0	0	0	0	0	0	0	0	53	4	51	10	26	2
09 DODDRIDGE	0	0	114	42	59	8	57	5	55	7	47	19	48	11	54	13
10 FAYETTE	71	39	61	14	61	9	59	8	59	6	58	7	58	10	61	13
11 GILMER	0	0	66	1	51	15	63	4	53	11	52	13	49	12	48	8
12 GRANT	0	0	67	14	65	22	47	12	58	10	53	12	54	6	49	11
13 GREENBRIER	62	8	63	10	57	11	53	14	47	14	50	14	52	11	55	12
14 HAMPSHIRE	72	0	66	0	68	2	68	2	72	1	71	0	71	2	70	1
15 HANCOCK	67	9	54	23	59	20	56	15	53	16	45	13	44	13	54	16
16 HARDY	0	0	63	12	56	14	59	10	54	12	52	11	52	9	48	10
17 HARRISON	71	0	62	9	61	9	59	7	56	7	55	7	56	7	60	7
18 JACKSON	56	0	55	3	60	3	57	6	56	5	57	4	56	4	57	4
19 JEFFERSON	55	0	51	0	50	17	70	6	62	15	55	12	54	9	57	8
20 KANAWHA	61	84	61	11	64	12	58	12	56	12	53	12	53	11	58	22
21 LEWIS	61	8	74	15	61	11	59	10	59	11	57	10	54	11	61	11
22 LINCOLN	57	0	60	1	56	16	61	0	52	0	58	5	57	3	57	3
23 LOGAN	62	7	62	6	59	8	54	8	56	9	53	8	54	9	57	8
24 MARION	63	26	68	10	70	9	60	9	59	12	57	10	57	8	62	12
25 MARSHALL	66	16	72	12	64	10	62	8	56	8	54	6	54	6	61	10
26 MASON	67	9	55	23	64	11	56	15	53	16	45	13	44	13	55	14
27 MCDOWELL	81	241	34	42	33	6	37	49	20	32	41	0	20	0	38	53
28 MERCER	58	3	59	4	57	4	57	4	56	2	56	2	56	2	57	3
29 MINERAL	0	0	68	13	61	14	58	16	55	10	53	15	53	13	50	12
30 MINGO	63	6	65	14	61	1	57	6	59	7	53	3	56	4	59	6
31 MONONGALIA	994	93	64	43	91	22	65	17	60	15	55	13	54	10	54	14
32 MONROE	70	9	57	16	61	8	56	11	55	10	55	9	54	7	56	11
33 MORGAN	64	12	64	13	60	45	61	9	56	14	55	12	55	11	59	17
34 NICHOLAS	59	4	58	6	57	4	56	6	58	5	55	6	54	7	57	5
35 OHIO	68	5	62	7	61	9	59	9	56	11	51	13	53	11	59	9
36 PENDLETON	0	0	62	7	60	10	76	0	53	17	58	10	56	11	52	8
37 PLEASANTS	0	0	65	0	62	0	0	0	60	10	57	4	54	7	43	3
38 POCAHONTAS	61	13	62	16	62	8	60	11	60	17	58	13	58	11	60	13
39 PRESTON	64	25	58	29	60	32	63	12	55	10	53	10	53	10	58	18
40 PUTNAM	68	10	63	10	57	19	63	18	59	16	57	10	55	9	60	13
41 RALEIGH	58	26	59	5	57	4	56	3	56	4	56	3	56	3	57	7
42 RANDOLPH	75	17	60	5	60	12	57	9	56	9	55	10	55	9	60	10
43 RITCHIE	60	0	73	17	67	3	65	4	60	8	0	0	63	4	55	5
44 ROANE	58	2	0	0	61	13	57	12	49	14	53	16	50	11	47	10
45 SUMMERS	65	8	64	25	65	23	57	14	56	17	58	15	53	12	60	16
46 TAYLOR	0	0	63	0	57	8	52	15	52	9	50	12	54	10	47	8
47 TUCKER	0	0	65	0	58	16	62	15	55	17	57	16	49	19	49	12
48 TYLER	68	165	64	10	62	1	65	8	70	3	50	9	50	12	61	30
49 UPSHUR	0	0	65	4	62	0	68	7	69	6	67	6	66	4	57	4
50 WAYNE	62	3	64	10	58	7	57	10	53	9	54	8	55	11	58	8
51 WEBSTER	112	0	96	2	0	0	0	0	0	0	0	0	0	0	30	0
52 WETZEL	68	0	68	0	65	0	64	1	59	8	56	10	57	16	62	5
53 WIRT	60	0	61	4	57	3	0	0	55	1	0	0	0	0	33	1
54 WOOD	60	19	62	10	61	8	59	10	57	9	55	10	57	9	59	11
55 WYOMING	64	11	60	10	58	1	53	11	52	8	0	0	0	0	41	6

Residential II.E

COUNTY	RESIDENTIAL IMPROVED					RESIDENTIAL VACANT					RESIDENTIAL COUNTY TOTAL			
	#SALES	AGG RATIO	MEDIAN	COD		#SALE	AGG RATIO	MEDIAN	COD		#SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	60	54	57	12		2	49	54	23		62	54	57	12
02 BERKELEY	3176	57	57	8		15	54	61	12		3191	57	57	8
03 BOONE	31	60	60	8		3	57	57	7		34	60	60	8
04 BRAXTON	45	56	58	13		6	53	57	10		51	56	58	13
05 BROOKE	95	55	56	12		3	55	60	7		98	55	56	12
06 CABELL	931	55	56	13		43	57	58	15		974	55	56	13
07 CALHOUN	5	57	55	5		3	55	51	5		8	56	55	6
08 CLAY	5	53	55	14		0	0	0	0		5	53	55	14
09 DODDRIDGE	21	54	56	20		4	60	55	12		25	54	56	19
10 FAYETTE	223	56	59	8		8	60	61	10		231	56	59	8
11 GILMER	19	52	57	14		0	0	0	0		19	52	57	14
12 GRANT	52	54	54	12		33	59	60	14		85	55	56	13
13 GREENBRIER	344	54	52	13		94	57	60	5		438	54	55	12
14 HAMPSHIRE	17	70	69	3		18	70	70	3		35	70	69	3
15 HANCOCK	168	47	48	19		15	41	57	14		183	47	48	19
16 HARDY	153	54	54	12		141	57	57	12		294	55	55	12
17 HARRISON	415	56	56	7		1	57	57	0		416	56	56	7
18 JACKSON	77	58	56	4		8	56	55	3		85	57	56	4
19 JEFFERSON	1228	54	54	9		87	56	57	11		1315	54	54	9
20 KANAWHA	1797	54	54	12		19	55	55	10		1816	54	54	12
21 LEWIS	115	57	57	12		16	60	61	7		131	57	58	12
22 LINCOLN	13	57	57	7		0	0	0	0		13	57	57	7
23 LOGAN	98	54	56	10		13	62	62	5		111	54	57	10
24 MARION	568	58	58	10		10	50	57	16		578	58	58	10
25 MARSHALL	165	55	55	9		11	62	59	48		176	55	55	12
26 MASON	184	54	56	11		36	56	58	13		220	54	56	12
27 MCDOWELL	50	41	59	195		22	16	24	396		72	39	40	279
28 MERCER	470	57	56	3		11	57	56	1		481	57	56	3
29 MINERAL	189	54	55	15		28	64	63	11		217	55	56	15
30 MINGO	32	57	59	8		10	56	58	29		42	57	59	13
31 MONONGALIA	1251	53	54	14		33	58	57	17		1284	53	54	14
32 MONROE	184	54	56	11		36	56	58	13		220	54	56	12
33 MORGAN	319	54	55	13		171	52	60	17		490	54	57	15
34 NICHOLAS	162	55	56	6		68	57	58	5		230	55	57	6
35 OHIO	389	53	55	5		8	55	57	5		397	53	55	12
36 PENDLETON	60	56	57	12		25	57	57	20		85	56	57	14
37 PLEASANTS	21	55	57	8		2	58	56	7		23	55	57	8
38 POCAHONTAS	428	58	60	12		56	59	59	10		484	58	60	12
39 PRESTON	206	54	54	15		111	57	58	12		317	55	56	15
40 PUTNAM	752	55	55	10		63	54	57	8		815	55	55	10
41 RALEIGH	675	57	56	4		60	56	58	5		735	57	56	4
42 RANDOLPH	186	56	56	10		24	57	60	19		210	56	56	11
43 RITCHIE	14	64	65	9		3	54	50	12		17	63	65	10
44 ROANE	71	53	54	14		12	60	59	19		83	53	54	15
45 SUMMERS	91	56	59	18		46	54	55	27		137	55	59	21
46 TAYLOR	96	55	53	11		6	55	57	9		102	55	53	11
47 TUCKER	167	50	51	19		64	56	60	27		231	51	53	22
48 TYLER	36	55	61	28		4	57	59	2		40	55	60	26
49 UPSHUR	28	66	67	6		2	67	67	1		30	66	67	5
50 WAYNE	261	55	55	10		38	61	61	5		299	55	56	10
51 WEBSTER	3	99	98	6		0	0	0	0		3	99	98	6
52 WETZEL	19	60	60	11		0	0	0	0		19	60	60	11
53 WIRT	8	57	58	5		5	61	64	6		13	58	60	6
54 WOOD	912	56	57	9		51	47	57	13		963	56	57	10
55 WYOMING	23	57	59	12		0	0	0	0		23	57	59	12
SUMMARY	17,108	56	57	14		1548	50	51	17		18656	56	57	16

Apartment II.F

COUNTY	APARTMENT IMPROVED				APARTMENT VACANT				APARTMENT COUNTY TOTAL			
	#SALES	AGG RATIO	MEDIAN	COD	#SALES	AGG RATIO	MEDIAN	COD	#SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0
02 BERKELEY	3	45	41	15	0	0	0	0	3	45	41	15
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	2	58	57	22	0	0	0	0	2	58	57	22
07 CALHOUN	0	0	0	0	0	0	0	0	0	0	0	0
08 CLAY	0	0	0	0	0	0	0	0	0	0	0	0
09 DODDRIDGE	0	0	0	0	0	0	0	0	0	0	0	0
10 FAYETTE	0	0	0	0	0	0	0	0	0	0	0	0
11 GILMER	0	0	0	0	0	0	0	0	0	0	0	0
12 GRANT	0	0	0	0	0	0	0	0	0	0	0	0
13 GREENBRIER	0	0	0	0	0	0	0	0	0	0	0	0
14 HAMPSHIRE	0	0	0	0	0	0	0	0	0	0	0	0
15 HANCOCK	1	35	35	0	0	0	0	0	1	35	35	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	20	56	58	10	0	0	0	0	20	56	58	10
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	1	44	44	0	0	0	0	0	1	44	44	0
27 MCDOWELL	0	0	0	0	0	0	0	0	0	0	0	0
28 MERCER	0	0	0	0	0	0	0	0	0	0	0	0
29 MINERAL	0	0	0	0	0	0	0	0	0	0	0	0
30 MINGO	0	0	0	0	0	0	0	0	0	0	0	0
31 MONONGALIA	0	0	0	0	1	87	87	0	1	87	87	0
32 MONROE	0	0	0	0	0	0	0	0	0	0	0	0
33 MORGAN	0	0	0	0	0	0	0	0	0	0	0	0
34 NICHOLAS	0	0	0	0	0	0	0	0	0	0	0	0
35 OHIO	0	0	0	0	0	0	0	0	0	0	0	0
36 PENDLETON	0	0	0	0	0	0	0	0	0	0	0	0
37 PLEASANTS	0	0	0	0	0	0	0	0	0	0	0	0
38 POCAHONTAS	0	0	0	0	0	0	0	0	0	0	0	0
39 PRESTON	0	0	0	0	0	0	0	0	0	0	0	0
40 PUTNAM	1	54	55	0	0	0	0	0	1	54	55	0
41 RALEIGH	0	0	0	0	0	0	0	0	0	0	0	0
42 RANDOLPH	1	66	66	0	0	0	0	0	1	66	66	0
43 RITCHIE	0	0	0	0	0	0	0	0	0	0	0	0
44 ROANE	0	0	0	0	0	0	0	0	0	0	0	0
45 SUMMERS	0	0	0	0	0	0	0	0	0	0	0	0
46 TAYLOR	0	0	0	0	0	0	0	0	0	0	0	0
47 TUCKER	0	0	0	0	0	0	0	0	0	0	0	0
48 TYLER	0	0	0	0	0	0	0	0	0	0	0	0
49 UPSHUR	0	0	0	0	0	0	0	0	0	0	0	0
50 WAYNE	0	0	0	0	0	0	0	0	0	0	0	0
51 WEBSTER	0	0	0	0	0	0	0	0	0	0	0	0
52 WETZEL	0	0	0	0	0	0	0	0	0	0	0	0
53 WIRT	0	0	0	0	0	0	0	0	0	0	0	0
54 WOOD	0	0	0	0	0	0	0	0	0	0	0	0
55 WYOMING	1	65	65	0	0	0	0	0	1	65	65	0
SUMMARY	30	8	8	1	1	2	2	0	31	9	9	1

Commercial 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	1	45	45	0		0	0	0	0		1	45	45	0
02 BERKELEY	28	45	57	15		7	57	61	15		35	46	57	16
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	4	61	59	0		0	0	0	0		4	61	59	0
06 CABELL	28	58	59	17		0	0	0	0		28	58	59	17
07 CALHOUN	1	60	55	0		0	0	0	0		1	60	55	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	8	55	57	12		1	61	61	0		9	55	58	11
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	20	58	58	7		2	57	57	0		22	58	58	7
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	3	67	64	12		0	0	0	0		3	67	64	12
17 HARRISON	6	60	59	7		0	0	0	0		6	60	59	7
18 JACKSON	8	59	60	2		0	0	0	0		8	59	60	2
19 JEFFERSON	6	58	59	12		2	64	64	1		8	59	64	9
20 KANAWHA	32	59	59	19		4	63	62	3		36	60	59	18
21 LEWIS	7	65	60	12		2	57	59	5		9	65	60	10
22 LINCOLN	1	57	57	0		0	0	0	0		1	57	57	0
23 LOGAN	8	60	59	5		1	57	57	0		9	60	59	5
24 MARION	9	61	61	9		0	0	0	0		9	61	61	9
25 MARSHALL	6	48	55	12		2	65	67	8		8	48	57	13
26 MASON	14	59	58	18		36	60	60	0		16	59	58	16
27 MCDOWELL	5	57	110	58		0	0	0	0		5	57	110	58
28 MERCER	6	57	56	3		0	0	0	0		6	57	56	3
29 MINERAL	2	62	61	11		0	0	0	0		2	62	61	11
30 MINGO	32	55	61	11		0	0	0	0		32	55	61	11
31 MONONGALIA	16	48	56	19		11	51	56	19		27	49	56	17
32 MONROE	3	60	61	5		0	0	0	0		3	60	61	5
33 MORGAN	9	57	57	16		0	0	0	0		9	57	57	16
34 NICHOLAS	7	57	58	4		1	62	62	0		8	57	58	4
35 OHIO	10	52	57	13		0	0	0	0		10	52	57	13
36 PENDLETON	0	0	0	0		0	0	0	0		0	0	0	0
37 PLEASANTS	2	65	63	5		0	0	0	0		2	65	63	5
38 POCAHONTAS	6	57	55	10		2	66	73	12		8	58	60	14
39 PRESTON	2	67	66	2		0	0	0	0		2	67	66	2
40 PUTNAM	12	55	58	6		4	51	56	5		16	55	57	6
41 RALEIGH	29	58	58	4		4	59	57	4		33	58	58	4
42 RANDOLPH	12	53	60	14		1	67	67	0		13	53	60	14
43 RITCHIE	2	63	63	0		0	0	0	0		2	63	63	0
44 ROANE	3	66	65	14		0	0	0	0		3	66	65	14
45 SUMMERS	0	0	0	0		0	0	0	0		0	0	0	0
46 TAYLOR	1	75	75	0		0	0	0	0		1	75	75	0
47 TUCKER	4	54	40	70		0	0	0	0		4	54	40	70
48 TYLER	1	71	71	0		0	0	0	0		1	71	71	0
49 UPSHUR	1	71	71	0		0	0	0	0		1	71	71	0
50 WAYNE	5	58	57	2		1	64	64	0		6	58	58	4
51 WEBSTER	0	0	0	0		0	0	0	0		0	0	0	0
52 WETZEL	0	0	0	0		0	0	0	0		0	0	0	0
53 WIRT	0	0	0	0		0	0	0	0		0	0	0	0
54 WOOD	15	44	58	13		2	60	54	10		17	46	57	13
55 WYOMING	0	0	0	0		0	0	0	0		0	0	0	0
SUMMARY	375	44	45	8		83	19	19	2		424	44	45	8

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

COUNTY	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	97	54	57	13
02 BERKELEY	3732	57	57	8
03 BOONE	34	60	60	8
04 BRAXTON	51	56	58	13
05 BROOKE	102	55	57	12
06 CABELL	1004	55	56	13
07 CALHOUN	9	57	55	6
08 CLAY	5	53	55	14
09 DODDRIDGE	25	54	56	19
10 FAYETTE	310	56	59	10
11 GILMER	19	52	57	14
12 GRANT	85	55	56	13
13 GREENBRIER	460	54	55	12
14 HAMPSHIRE	35	70	69	3
15 HANCOCK	188	48	49	19
16 HARDY	297	55	55	12
17 HARRISON	422	56	56	7
18 JACKSON	111	58	57	5
19 JEFFERSON	1323	54	54	9
20 KANAWHA	1872	55	54	12
21 LEWIS	140	58	59	12
22 LINCOLN	14	57	57	7
23 LOGAN	120	55	57	10
24 MARION	587	58	58	10
25 MARSHALL	184	55	55	12
26 MASON	237	54	56	12
27 MCDOWELL	77	42	41	267
28 MERCER	487	57	56	3
29 MINERAL	219	55	56	15
30 MINGO	44	57	59	13
31 MONONGALIA	1312	53	55	14
32 MONROE	151	56	57	11
33 MORGAN	499	54	57	15
34 NICHOLAS	238	55	57	6
35 OHIO	407	53	55	12
36 PENDLETON	85	56	57	14
37 PLEASANTS	25	56	57	8
38 POCAHONTAS	492	58	60	12
39 PRESTON	321	55	56	15
40 PUTNAM	407	53	55	12
41 RALEIGH	768	57	56	4
42 RANDOLPH	224	56	56	12
43 RITCHIE	19	63	63	10
44 ROANE	86	54	55	15
45 SUMMERS	137	55	59	21
46 TAYLOR	103	56	53	11
47 TUCKER	235	51	53	23
48 TYLER	41	55	60	26
49 UPSHUR	31	66	67	5
50 WAYNE	305	55	56	10
51 WEBSTER	3	99	98	6
52 WETZEL	19	60	60	11
53 WIRT	13	58	60	6
54 WOOD	980	56	57	10
55 WYOMING	24	60	59	12
SUMMARY	19215	57	57	16

PROPERTY TYPE 11.J	NUMBER OF SALES	AGGREGATE RATIO	MEDIAN	COEFFICIENT OF DISPERSION
RESIDENTIAL				
IMPROVED	17108	56	57	14
VACANT	1548	50	51	17
TOTAL	18656	56	57	16
APARTMENT				
IMPROVED	30	8	8	1
VACANT	1	2	2	0
TOTAL	31	9	9	1
COMMERCIAL				
IMPROVED	375	44	45	8
VACANT	83	19	19	2
TOTAL	424	44	45	8
INDUSTRIAL				
IMPROVED	0	0	0	0
VACANT	0	0	0	0
TOTAL	0	0	0	0
TIMBER				
IMPROVED	4	31	35	23
VACANT	8	9	9	51
TOTAL	12	18	11	93
FARM				
IMPROVED	32	42	47	29
VACANT	3	18	8	170
TOTAL	35	42	47	31
ALL PROPERTY TOTAL LESS FARM & TIMBER	19111	27	25	8

TABLE OF CONTENTS (CONT.)

III. TAX CLASS COMPARISON	
Table III.A Residential Improved Property	
Table III.B Residential Vacant Property	
Table III.C Apartment Improved Property	
Table III.D Commercial Improved Property	
Table III.E Industrial Improved Property	
IV. APPRAISAL RATIO.....	
Table IV.A All Property Less Farm and Timber (counties)	
V. APPENDICES	
A Sales Entry Instructions	
B Total Sales by Validity Code	

Apartment Improved III.c

COUNTY	CLASS 2				CLASS 3				CLASS 4			
	#SALES	AGG RATIO	MEDIAN	COD	#SALES	AGG RATIO	MEDIAN	COD	#SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0
02 BERKELEY	0	0	0	0	2	41	41	0	1	60	60	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	2	58	57	22
07 CALHOUN	0	0	0	0	0	0	0	0	0	0	0	0
08 CLAY	0	0	0	0	0	0	0	0	0	0	0	0
09 DODDRIDGE	0	0	0	0	0	0	0	0	0	0	0	0
10 FAYETTE	0	0	0	0	0	0	0	0	0	0	0	0
11 GILMER	0	0	0	0	0	0	0	0	0	0	0	0
12 GRANT	0	0	0	0	0	0	0	0	0	0	0	0
13 GREENBRIER	0	0	0	0	0	0	0	0	0	0	0	0
14 HAMPSHIRE	0	0	0	0	0	0	0	0	0	0	0	0
15 HANCOCK	0	0	0	0	0	0	0	0	1	35	35	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	1	58	55	0	8	54	5	6	11	57	58	14
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	1	44	44	0
27 MCDOWELL	0	0	0	0	0	0	0	0	0	0	0	0
28 MERCER	0	0	0	0	0	0	0	0	0	0	0	0
29 MINERAL	0	0	0	0	0	0	0	0	0	0	0	0
30 MINGO	0	0	0	0	0	0	0	0	0	0	0	0
31 MONONGALIA	0	0	0	0	0	0	0	0	0	0	0	0
32 MONROE	0	0	0	0	0	0	0	0	0	0	0	0
33 MORGAN	0	0	0	0	0	0	0	0	0	0	0	0
34 NICHOLAS	0	0	0	0	0	0	0	0	0	0	0	0
35 OHIO	0	0	0	0	0	0	0	0	0	0	0	0
36 PENDLETON	0	0	0	0	0	0	0	0	0	0	0	0
37 PLEASANTS	0	0	0	0	0	0	0	0	0	0	0	0
38 POCAHONTAS	0	0	0	0	0	0	0	0	0	0	0	0
39 PRESTON	0	0	0	0	0	0	0	0	0	0	0	0
40 PUTNAM	0	0	0	0	0	0	0	0	0	0	0	0
41 RALEIGH	0	0	0	0	0	0	0	0	0	0	0	0
42 RANDOLPH	0	0	0	0	1	66	66	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	0	0	0	0	0	0	0	0	0	0	0	0
51 WEBSTER	0	0	0	0	0	0	0	0	0	0	0	0
52 WETZEL	0	0	0	0	0	0	0	0	0	0	0	0
53 WIRT	0	0	0	0	0	0	0	0	0	0	0	0
54 WOOD	0	0	0	0	0	0	0	0	0	0	0	0
55 WYOMING	0	0	0	0	0	0	0	0	1	65	65	0

Commercial Improved III.D

COUNTY	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	1	58	58	0
06 CABELL	8	60	59	16
07 CALHOUN	0	0	0	0
08 CLAY	0	0	0	0
09 DODDRIDGE	0	0	0	0
10 FAYETTE	0	0	0	0
11 GILMER	0	0	0	0
12 GRANT	0	0	0	0
13 GREENBRIER	0	0	0	0
14 HAMPSHIRE	0	0	0	0
15 HANCOCK	1	67	67	0
16 HARDY	0	0	0	0
17 HARRISON	0	0	0	0
18 JACKSON	0	0	0	0
19 JEFFERSON	0	0	0	0
20 KANAWHA	0	0	0	0
21 LEWIS	0	0	0	0
22 LINCOLN	0	0	0	0
23 LOGAN	0	0	0	0
24 MARION	0	0	0	0
25 MARSHALL	0	0	0	0
26 MASON	0	0	0	0
27 MCDOWELL	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	0	0	0	0
34 NICHOLAS	0	0	0	0
35 OHIO	1	21	21	0
36 PENDLETON	0	0	0	0
37 PLEASANTS	0	0	0	0
38 POCAHONTAS	0	0	0	0
39 PRESTON	0	0	0	0
40 PUTNAM	0	0	0	0
41 RALEIGH	0	0	0	0
42 RANDOLPH	0	0	0	0
43 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	1	57	57	0
55 WYOMING	0	0	0	0

CLASS 3			
#SALES	AGG RATIO	MEDIAN	COD
1	45	45	0
15	48	55	19
0	0	0	0
0	0	0	0
2	57	57	5
5	56	58	13
0	0	0	0
0	0	0	0
0	0	0	0
4	57	56	4
0	0	0	0
0	0	0	0
10	60	59	8
0	0	0	0
2	58	59	7
2	75	70	16
3	61	59	11
0	0	0	0
0	0	0	0
9	58	56	6
4	66	59	17
1	57	57	0
4	59	60	4
3	45	61	20
1	34	34	0
7	59	58	6
0	0	0	0
2	60	60	7
1	67	67	0
1	54	54	0
8	47	56	15
1	66	66	0
3	43	53	15
4	58	57	4
0	0	0	0
0	0	0	0
0	0	0	0
3	55	57	8
2	59	59	1
10	56	58	4
2	55	55	12
3	56	60	11
0	0	0	0
2	67	64	10
0	0	0	0
1	75	75	0
1	33	33	0
0	0	0	0
0	0	0	0
2	58	58	2
0	0	0	0
0	0	0	0
0	0	0	0
5	40	51	18
0	0	0	0

CLASS 4			
#SALES	AGG RATIO	MEDIAN	COD
0	0	0	0
13	42	57	12
0	0	0	0
0	0	0	0
1	73	73	0
15	58	59	19
1	60	60	0
0	0	0	0
0	0	0	0
0	0	0	0
4	53	57	19
0	0	0	0
0	0	0	0
10	54	58	5
0	0	0	0
0	0	0	0
1	64	64	0
3	60	59	3
8	59	60	2
6	58	59	12
23	60	59	23
3	60	60	6
1	57	57	0
4	62	59	6
6	62	61	3
5	56	56	7
7	58	58	30
5	57	110	58
4	56	56	1
1	54	54	0
1	68	68	0
8	53	55	24
2	59	59	2
6	62	61	15
3	57	58	3
9	54	58	7
0	0	0	0
2	65	63	5
3	62	53	10
2	67	66	2
2	45	51	16
2	67	66	2
8	51	59	17
2	63	63	0
1	65	65	0
0	0	0	0
0	0	0	0
3	59	47	69
1	71	71	0
0	0	0	0
3	58	57	2
0	0	0	0
0	0	0	0
0	0	0	0
9	56	58	11
0	0	0	0

PREFACE

This report compares real property values to selling prices of properties sold in West Virginia. Assessments used in this report are Tax Year 2022 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, 2021. Appraised values used in Section IV of this report represent the estimated market value of each property as of July 1, 2021, as determined by the county assessor in each of the 55 counties. The time period of the sales involved is July 1, 2020 through June 30, 2021. 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, 2020 through June 30, 2021. Only sales judged to be a valid arms-length sales by county assessors were used. West Virginia Code §7-7-6a requires all sales information to be verified and entered into the **I**ntegrated **A**ssessment **S**ystem (IAS) by the fifty-five (55) county assessors. Completion dates and instructions for verification and data entry are located in APPENDIX A. The total number of sales for each county are displayed by validity codes in APPENDIX B.

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

The tables in Section II display assessment ratios for residential, apartment, commercial, and industrial property and all property less farm and timber in each county. Each table lists the number of sales for improved property, vacant property, and a combination of these. Statistical data presented are the aggregate ratio, median and the coefficient of dispersion about the median, 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}/\bar{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}/\tilde{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:	$C\tilde{O}D$	= Coefficient of Dispersion about the Median
	\tilde{A}/S	= Median
	n	= Number of Sales
	A/S	= Individual Ratios

I. METHODOLOGY AND TERMS (CONT.)

FORMULA:

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

CALCULATION:

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

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

As a general rule, a **CÖD** of 15 or less for improved residential property signifies a homogeneous distribution of values. For other property types a **CÖD** 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 (\tilde{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 (\tilde{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:

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

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, 2020 through June 30, 2021. This data is for the Tax Year 2022 assessed values representing property values as of July 1, 2021.

Table II.D shows the median or aggregate ratio and **CŌD** 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 **CŌD** 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 **CŌD**.

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, 2020 through June 30, 2021

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 III.A

COUNTY	CLASS 2			
	#SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	60	54	57	12
02 BERKELEY	3176	57	57	8
03 BOONE	29	60	59	8
04 BRAXTON	33	55	56	13
05 BROOKE	85	55	55	13
06 CABELL	7	56	55	10
07 CALHOUN	4	59	56	6
08 CLAY	3	50	51	5
09 DODDRIDGE	19	54	56	21
10 FAYETTE	223	56	59	8
11 GILMER	13	54	60	12
12 GRANT	47	55	54	12
13 GREENBRIER	290	54	52	13
14 HAMPSHIRE	14	70	70	2
15 HANCOCK	132	46	48	16
16 HARDY	134	54	54	11
17 HARRISON	388	56	56	7
18 JACKSON	77	58	56	4
19 JEFFERSON	1166	54	54	9
20 KANAWHA	1656	54	54	12
21 LEWIS	95	57	56	11
22 LINCOLN	13	57	57	7
23 LOGAN	91	54	55	10
24 MARION	519	58	58	9
25 MARSHALL	144	55	55	8
26 MASON	147	54	55	11
27 MCDOWELL	18	42	52	69
28 MERCER	487	57	56	3
29 MINERAL	159	54	53	15
30 MINGO	23	57	58	7
31 MONONGALIA	1075	53	54	11
32 MONROE	113	55	55	11
33 MORGAN	264	54	55	12
34 NICHOLAS	142	55	56	6
35 OHIO	337	53	54	12
36 PENDLETON	53	56	56	13
37 PLEASANTS	21	55	57	8
38 POCAHONTAS	154	59	60	11
39 PRESTON	187	54	54	15
40 PUTNAM	337	53	54	12
41 RALEIGH	605	57	56	3
42 RANDOLPH	143	55	56	9
43 RITCHIE	12	64	65	9
44 ROANE	64	53	52	14
45 SUMMERS	56	55	57	15
46 TAYLOR	89	54	53	11
47 TUCKER	80	50	51	18
48 TYLER	29	54	57	14
49 UPSHUR	56	55	57	15
50 WAYNE	236	55	55	10
51 WEBSTER	1	98	98	0
52 WETZEL	19	60	60	11
53 WIRT	7	57	58	4
54 WOOD	848	57	57	9
55 WYOMING	17	56	56	11

CLASS 3			
#SALES	AGG RATIO	MEDIAN	COD
4	54	59	8
207	58	58	11
1	61	61	0
6	58	62	16
0	0	0	0
25	59	57	17
1	54	54	0
2	58	68	17
1	52	52	0
21	53	60	27
5	51	51	13
3	52	54	14
28	56	57	12
3	67	67	1
5	42	45	13
15	53	55	11
5	54	55	10
7	58	58	4
30	53	52	10
34	59	57	22
12	59	61	15
0	0	0	0
6	61	60	4
8	58	54	7
7	56	60	17
23	56	56	10
22	36	56	101
25	57	57	3
12	58	60	10
7	58	63	9
115	54	55	12
11	63	65	9
49	57	58	20
17	59	58	5
4	49	55	15
6	60	60	7
0	0	0	0
270	58	60	13
13	55	55	12
4	449	55	15
33	57	57	12
20	59	58	17
2	67	64	6
7	58	63	12
23	55	58	23
3	60	59	12
80	50	50	20
3	60	63	16
23	55	58	23
9	63	64	6
2	100	104	9
0	0	0	0
1	55	55	0
11	50	60	11
5	69	66	9

CLASS 4			
#SALES	AGG RATIO	MEDIAN	COD
15	55	62	12
69	58	58	9
1	65	65	0
6	64	66	4
10	58	57	8
105	58	61	20
0	0	0	0
5	53	55	14
1	64	64	0
24	58	60	10
1	41	41	0
2	50	49	2
26	54	58	12
17	70	69	3
31	54	56	24
4	58	62	12
22	59	60	8
4	62	62	3
32	58	58	9
107	58	59	12
8	67	66	12
0	0	0	0
1	61	61	0
41	57	62	15
14	57	56	13
14	53	55	14
10	50	64	597
38	58	57	4
18	56	58	12
2	60	61	1
61	53	56	78
2	64	64	4
6	63	64	7
3	56	57	2
48	57	60	9
1	64	64	0
0	0	0	0
4	57	59	4
6	58	59	16
48	57	60	9
37	59	57	5
23	59	58	10
0	0	0	0
0	0	0	0
12	70	71	16
4	54	52	3
7	51	54	19
4	66	67	123
12	70	71	16
16	60	62	9
0	0	0	0
0	0	0	0
0	0	0	0
53	58	59	12
1	60	60	0

Residential Vacant III.B

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

CLASS 3			
#SALES	AGG RATIO	MEDIAN	COD
14	55	58	15
221	57	60	10
1	67	67	0
6	53	57	10
1	60	60	0
28	57	58	17
3	55	51	5
0	0	0	0
2	62	59	13
18	61	61	19
0	0	0	0
31	58	60	15
85	57	60	5
17	70	71	3
7	39	50	19
130	57	57	12
0	0	0	0
6	57	56	3
79	56	57	11
11	54	53	10
12	60	62	8
0	0	0	0
11	62	62	5
8	57	58	7
3	62	59	51
17	59	58	17
18	19	24	475
4	57	57	1
22	65	65	12
9	56	58	32
23	58	58	13
15	56	59	11
149	52	59	18
41	57	57	6
4	54	55	7
24	57	58	19
1	60	60	0
50	59	59	11
104	57	58	13
4	54	55	7
46	56	58	5
19	56	59	20
2	49	49	3
11	63	64	17
44	54	57	24
5	54	57	11
54	56	60	27
1	60	60	0
44	54	57	24
11	60	60	4
0	0	0	0
0	0	0	0
3	59	64	8
1	14	14	0
0	0	0	0

CLASS 4			
#SALES	AGG RATIO	MEDIAN	COD
1	72	72	0
6	55	54	8
1	56	56	0
0	0	0	0
1	64	64	0
8	57	61	12
0	0	0	0
0	0	0	0
0	0	0	0
7	60	60	6
0	0	0	0
0	0	0	0
9	55	59	7
18	70	70	3
7	62	60	2
2	53	53	2
1	57	57	0
1	55	55	0
2	62	62	9
1	55	55	0
1	62	62	0
0	0	0	0
0	0	0	0
0	0	0	0
4	67	70	46
7	57	58	2
1	8	8	0
1	56	56	0
2	57	60	8
1	58	58	0
3	78	60	50
0	0	0	0
1	60	60	0
6	58	58	4
3	58	58	1
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
3	58	58	1
3	58	59	3
3	73	61	9
0	0	0	0
0	0	0	0
2	18	16	30
0	0	0	0
8	50	58	21
2	58	59	2
2	18	16	30
0	0	0	0
0	0	0	0
0	0	0	0
1	66	66	0
1	63	63	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, 2021 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 2022 as of January 2021 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	MEDIAN OR AGG	COD
1	BARBOUR	95	13
2	BERKELEY	96	8
3	BOONE	96	13
4	BRAXTON	97	13
5	BROOKE	94	12
6	CABELL	93	13
7	CALHOUN	95	10
8	CLAY	91	15
9	DODDRIDGE	93	19
10	FAYETTE	98	10
11	GILMER	95	14
12	GRANT	94	13
13	GREENBRIER	92	12
14	HAMPSHIRE	90	11
15	HANCOCK	81	18
16	HARDY	93	12
17	HARRISON	94	7
18	JACKSON	94	5
19	JEFFERSON	90	9
20	KANAWHA	90	12
21	LEWIS	96	12
22	LINCOLN	81	14
23	LOGAN	96	10
24	MARION	96	10
25	MARSHALL	91	17
26	MASON	93	12
27	MCDOWELL	68	267
28	MERCER	94	3
29	MINERAL	93	15
30	MINGO	98	7
31	MONONGALIA	91	14
32	MONROE	94	11
33	MORGAN	94	15
34	NICHOLAS	95	6
35	OHIO	92	12
36	PENDLETON	95	14
37	PLEASANTS	95	8
38	POCAHONTAS	100	12
39	PRESTON	91	15
40	PUTNAM	92	10
41	RALEIGH	94	4
42	RANDOLPH	94	12
43	RITCHIE	106	5
44	ROANE	91	15
45	SUMMERS	98	21
46	TAYLOR	89	11
47	TUCKER	86	21
48	TYLER	100	26
49	UPSHUR	94	10
50	WAYNE	94	10
51	WEBSTER	131	18
52	WETZEL	99	11
53	WIRT	99	7
54	WOOD	95	10
55	WYOMING	98	12

V. APPENDICES

APPENDIX A
SALES ENTRY & VERIFICATION

APPENDIX B
TOTAL SALES BY VALIDITY CODE

COUNTY APP B	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	585	100	289	80	7	61	37	9	0	2	9
02 BERKELEY	5916	3744	1015	529	267	105	182	27	0	47	204
03 BOONE	524	49	230	120	9	43	49	19	0	5	1
04 BRAXTON	400	52	190	88	19	17	25	3	0	6	1
05 BROOKE	600	135	202	173	1	52	3	2	0	32	13
06 CABELL	2648	1014	505	677	55	107	203	63	0	24	55
07 CALHOUN	414	10	161	121	0	105	12	5	0	0	0
08 CLAY	371	5	160	76	1	63	57	7	0	2	0
09 DODDRIDGE	236	27	126	48	0	6	22	5	0	2	1
10 FAYETTE	2616	326	1380	371	3	381	127	17	0	11	7
11 GILMER	294	19	104	56	1	104	7	3	0	0	3
12 GRANT	363	108	61	155	21	9	9	0	0	0	3
13 GREENBRIER	1372	468	425	305	29	37	56	6	0	46	43
14 HAMPSHIRE	1329	274	397	404	109	55	57	8	0	25	110
15 HANCOCK	824	189	325	128	4	39	30	105	0	4	16
16 HARDY	828	317	244	150	26	66	15	1	0	9	65
17 HARRISON	2624	425	1147	428	118	62	227	51	163	3	2
18 JACKSON	1231	112	209	376	13	479	33	8	0	1	0
19 JEFFERSON	2634	1327	728	325	130	74	48	1	0	1	1
20 KANAWHA	5502	1887	1351	1217	141	182	590	129	0	5	60
21 LEWIS	626	142	296	111	10	22	34	11	0	0	10
22 LINCOLN	482	31	191	163	4	18	69	4	0	2	0
23 LOGAN	729	123	345	161	5	37	39	19	0	0	5
24 MARION	1740	590	469	275	127	88	147	42	0	2	4
25 MARSHALL	887	191	291	90	5	113	187	10	0	0	67
26 MASON	1230	240	533	114	15	256	38	31	0	3	0
27 MCDOWELL	805	83	505	116	2	27	67	5	0	0	0
28 MERCER	2189	500	919	539	39	55	83	46	0	8	0
29 MINERAL	949	225	290	158	119	115	37	1	0	4	51
30 MINGO	1321	47	566	100	7	462	125	14	0	0	0
31 MONONGALIA	3058	1338	1204	276	77	107	43	13	0	0	0
32 MONROE	962	160	248	132	7	349	44	19	0	3	0
33 MORGAN	1188	503	296	256	47	46	37	0	0	3	0
34 NICHOLAS	1045	242	549	149	13	50	42	0	0	0	0
35 OHIO	1473	410	407	371	12	162	88	21	0	0	0
36 PENDLETON	346	87	143	81	10	15	8	2	0	0	0
37 PLEASANTS	266	28	155	48	4	18	4	9	0	0	0
38 POCAHONTAS	912	499	253	63	49	21	14	4	0	9	0
39 PRESTON	1890	357	977	267	89	76	56	20	0	48	0
40 PUTNAM	1728	835	541	199	43	50	37	18	0	5	0
41 RALEIGH	2527	779	1022	446	52	62	144	20	0	2	0
42 RANDOLPH	885	224	350	140	32	63	41	7	0	28	0
43 RITCHIE	370	20	192	55	0	10	28	64	0	1	0
44 ROANE	543	91	249	113	19	28	24	17	0	2	0
45 SUMMERS	895	143	324	130	37	203	26	23	0	9	0
46 TAYLOR	507	106	174	132	14	20	33	22	0	6	0
47 TUCKER	800	248	246	109	13	137	37	4	0	6	0
48 TYLER	268	43	100	78	22	5	17	2	0	1	0
49 UPSHUR	686	101	271	173	21	32	75	10	0	3	0
50 WAYNE	1059	324	341	196	20	73	80	25	0	0	0
51 WEBSTER	274	12	136	55	5	16	24	14	0	12	0
52 WETZEL	507	20	276	65	55	26	22	13	0	30	0
53 WIRT	571	22	215	91	0	169	60	14	0	0	0
54 WOOD	2728	991	1108	343	99	71	74	36	0	6	0
55 WYOMING	645	25	331	159	7	57	55	9	0	2	0
STATE TOTALS	68,402	20,368	23,762	11,781	2,034	5,106	3,728	1,038	163	420	731

V. APPENDIX A

SALES INFORMATION – INSTRUCTIONS

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

V. APPENDIX A

SALES INFORMATION – INSTRUCTIONS (CONT.)

SALES INFORMATION – DATA ENTRY INSTRUCTIONS:

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

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

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

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

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

V. APPENDIX A

SALES INFORMATION – INSTRUCTIONS (CONT.)

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

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

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

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

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

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

V. APPENDIX A

SALES INFORMATION – INSTRUCTIONS (CONT.)

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

Enter 0 - to indicate the sale can be considered an “arms-length” transaction (a valid sale).

Enter 1 - to indicate that the sale involved more than one parcel.

Enter 2 - to indicate that the property was not exposed to the open market or that the marketing time for the property could be considered abnormal.

Enter 3 - to indicate that the highest and best use of the property has changed since the sale or that construction and/or demolition of improvements have taken place since the transaction occurred.

Enter 4 - to indicate that the parties of the transaction were either related individuals or related corporations.

Enter 5 - to indicate that the cause of the transaction was either a liquidation of assets or a forced sale.

Enter 6 - to indicate that the sale involved abnormal financing or that the transaction was a land contract arrangement.

Enter 7 - to indicate that the amount shown is a construction cost only used for verification of cost schedules.

Enter 8 - to indicate that the sale included an excessive amount of personal property or any other situation that would make the sale **NOT** an arms-length transaction.

Enter 10 – to indicate that the sale included natural resource rights.

Enter 11 – to indicate partial-interest

Enter 12 – to indicate managed timber

V. APPENDIX A

SALES INFORMATION – INSTRUCTIONS (CONT.)

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

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

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

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

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

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

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	
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	
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 07/07/2020			PAGE NO.	4
STATEWIDE SALE RATIO	NUMBER SALES	TOTAL CONSIDER.	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF DISP	
RESIDENTIAL IMP											
0000000-0019999	188	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	1668,914,312	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	1201,652,440	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	2208,065,969	167,328	1230,580,640	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	2320,096,757	172,292	1291,376,390	95,899	55.66	57.25	56.36	13.10	11.46	
TOTAL LESS P&T TOTAL	13,451	2318,116,658	172,337	1290,662,510	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								

AGGR RATIO

MEDIAN

COD

OVERALL

RESIDENTIAL IMP.	54-66	YES	54-66	YES	15 OR LESS	YES
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

YES = COD & AGGR OR MED YES
NO = COD NO OR MED OR AGGR NO