

WEST VIRGINIA ASSESSMENT RATIO STUDY TAX YEAR 2020



**STATE TAX COMMISSIONER
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**PROPERTY TAX DIVISION
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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 2020 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, 2019. Appraised values used in Section IV of this report represent the estimated market value of each property as of July 1, 2019, as determined by the county assessor in each of the 55 counties. The time period of the sales involved is July 1, 2018 through June 30, 2019. 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, 2018 through June 30, 2019. 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_{OD}.



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



I. METHODOLOGY AND TERMS (CONT.)

FORMULA:

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

CALCULATION:

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

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

As a general rule, a **COD** of 15 or less for improved residential property signifies a homogeneous distribution of values. For other property types a **COD** 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:

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

County B:

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

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

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

Section II displays the relationship of assessed values to market and the uniformity of assessments through the use of the aggregate ratio, median and the coefficient of dispersion for all counties and the State. Section III has tables showing the ratios and **C \tilde{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, 2018 through June 30, 2019. This data is for the Tax Year 2020 assessed values representing property values as of July 1, 2019.

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 \bar{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 \bar{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 \bar{O} D**.

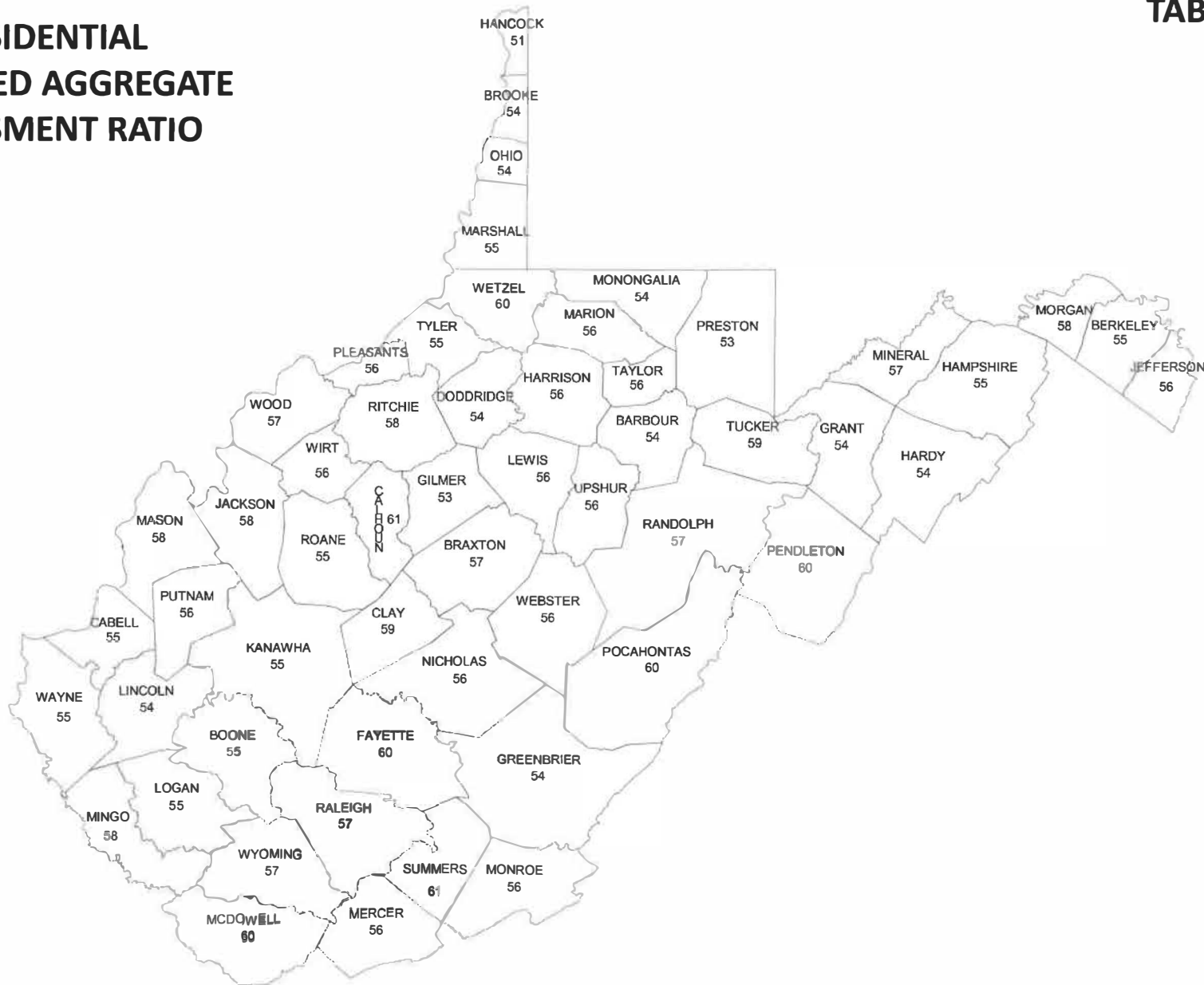


II. ASSESSMENT RATIOS (CONT.)

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.

TABLE II.A

**RESIDENTIAL
IMPROVED AGGREGATE
ASSESSMENT RATIO**



RESIDENTIAL IMPROVED MEDIAN ASSESSMENT RATIO

TABLE II.B

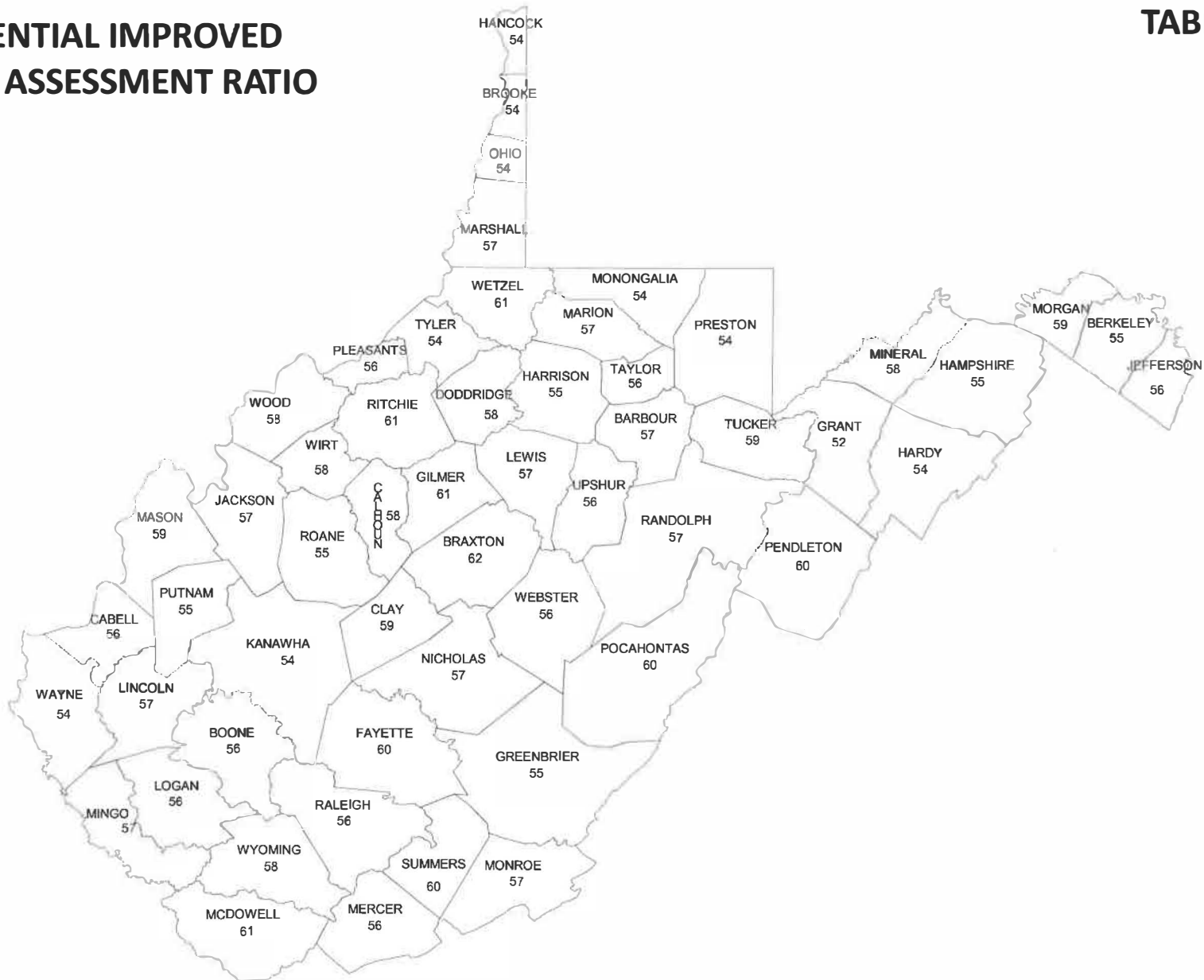
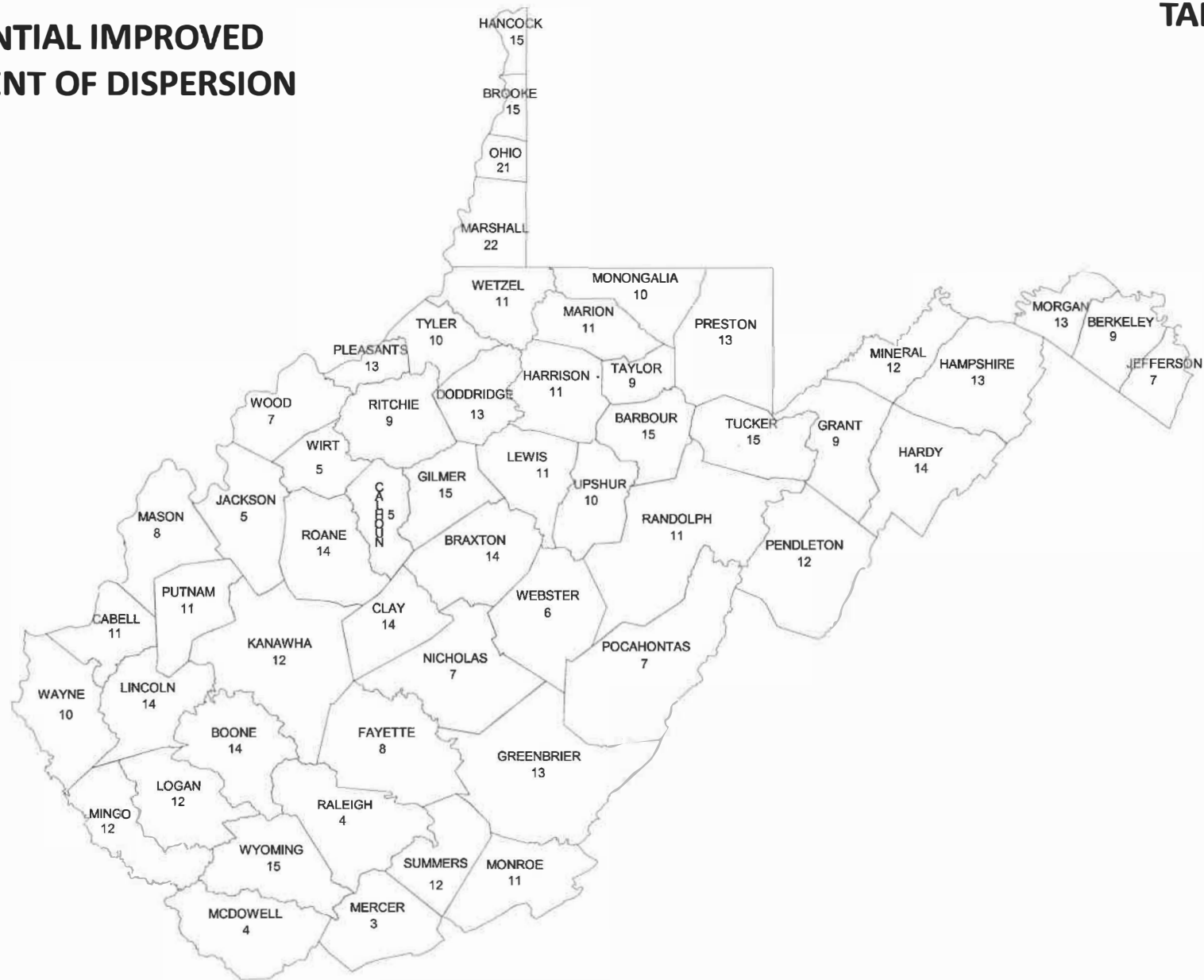


TABLE II.C

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	56	16	60	9	59	16	58	7	52	6	51	2	54	12
02 BERKELEY	60	38	55	28	59	30	63	11	58	16	54	10	55	8	55	9
03 BOONE	80	0	0	0	57	6	50	24	74	13	51	9	54	9	55	15
04 BRAXTON	60	0	73	0	65	16	60	13	53	15	53	11	60	9	57	14
05 BROOKE	68	10	58	18	60	16	57	13	56	13	51	15	50	11	55	16
06 CABELL	63	75	66	17	59	13	57	11	56	12	56	9	57	7	57	10
07 CALHOUN	0	0	72	10	57	6	59	2	61	3	0	0	0	0	60	10
08 CLAY	0	0	52	0	60	19	62	0	0	0	48	0	56	0	56	13
09 DODDRIDGE	68	0	61	12	48	0	65	0	51	11	53	0	54	9	55	15
10 FAYETTE	64	4	61	9	61	9	60	5	57	6	57	7	56	9	59	8
11 GILMER	0	0	49	0	53	0	59	10	47	6	48	1	0	0	51	9
12 GRANT	0	0	67	0	0	0	52	13	0	0	53	8	56	6	54	9
13 GREENBRIER	59	27	66	11	57	9	55	14	50	15	49	15	55	11	55	14
14 HAMPSHIRE	93	0	70	9	65	11	62	10	61	8	63	8	60	4	62	9
15 HANCOCK	55	7	63	18	59	15	57	15	55	10	51	8	48	7	54	14
16 HARDY	63	12	63	19	56	10	59	12	56	9	52	11	54	8	54	13
17 HARRISON	0	0	0	0	72	2	70	1	69	0	70	0	70	1	70	2
18 JACKSON	57	0	61	0	60	5	61	4	61	5	58	4	57	3	58	5
19 JEFFERSON	0	0	0	0	0	0	0	0	0	0	0	0	60	8	60	8
20 KANAWHA	178	113	101	35	80	30	65	28	58	21	54	19	54	16	58	43
21 LEWIS	62	0	61	23	65	15	60	11	60	10	58	13	54	13	58	14
22 LINCOLN	59	5	60	7	58	38	61	12	53	8	53	12	49	0	58	19
23 LOGAN	62	7	66	17	60	10	56	12	55	11	54	10	54	6	56	12
24 MARION	72	0	75	0	75	6	70	4	73	4	69	1	70	2	70	4
25 MARSHALL	0	0	67	16	60	12	57	9	55	7	57	11	55	6	57	12
26 MASON	80	18	64	14	58	9	60	9	58	7	55	7	57	12	58	11
27 MCDOWELL	60	2	60	5	55	4	0	0	60	1	0	0	0	0	60	4
28 MERCER	59	3	60	2	59	4	59	3	58	3	58	3	58	3	58	3
29 MINERAL	126	40	59	12	61	13	57	16	56	14	51	15	57	12	56	19
30 MINGO	69	10	62	8	51	0	56	11	81	0	59	8	52	3	59	12
31 MONONGALIA	131	20	92	20	107	19	61	52	61	13	56	14	54	10	54	13
32 MONROE	74	13	61	12	61	13	58	12	56	10	57	11	59	10	58	13
33 MORGAN	149	21	72	25	61	25	60	11	60	14	57	12	58	10	58	15
34 NICHOLAS	64	2	61	8	56	10	57	6	60	5	55	6	56	5	57	8
35 OHIO	61	0	65	12	61	15	63	15	60	12	55	14	54	12	56	14
36 PENDLETON	0	0	59	13	67	29	81	3	52	0	60	11	60	8	61	13
37 PLEASANTS	0	0	0	0	57	8	0	0	46	22	56	12	56	5	56	9
38 POCAHONTAS	61	6	63	10	60	8	60	7	60	9	56	9	59	8	60	9
39 PRESTON	71	44	61	38	63	7	58	13	60	13	52	14	53	13	55	19
40 PUTNAM	0	0	0	0	67	25	61	0	77	11	55	2	59	15	62	16
41 RALEIGH	60	7	58	14	57	5	57	4	55	4	55	4	56	3	56	4
42 RANDOLPH	61	0	61	8	64	10	60	11	58	10	56	13	57	8	58	10
43 RITCHIE	0	0	0	0	65	0	64	1	57	5	44	0	49	12	57	13
44 ROANE	64	24	66	7	65	12	63	12	59	12	53	15	55	13	60	15
45 SUMMERS	68	10	64	10	60	5	64	6	59	2	60	4	60	7	61	8
46 TAYLOR	588	0	70	20	60	13	52	8	57	8	51	6	56	10	56	24
47 TUCKER	0	0	69	25	67	22	62	10	59	18	60	15	58	11	59	16
48 TYLER	68	35	60	6	77	15	62	11	63	0	55	7	53	14	60	14
49 UPSHUR	0	0	0	0	0	0	0	0	72	0	79	0	0	0	75	5
50 WAYNE	62	9	63	9	55	9	57	8	55	9	55	8	57	8	56	10
51 WEBSTER	70	0	62	13	65	0	0	0	63	0	59	0	0	0	63	9
52 WETZEL	67	2	67	0	64	10	61	9	60	8	57	7	62	6	61	9
53 WIRT	0	0	60	12	56	1	57	12	63	5	60	0	59	12	60	10
54 WOOD	58	28	63	16	62	8	60	7	58	8	57	9	57	8	58	9
55 WYOMING	121	45	64	10	57	10	54	4	64	2	50	0	0	0	60	21

**RESIDENTIAL PROPERTY
ASSESSMENT TO SALES
COMPARISON**

TABLE II.E

		RESIDENTIAL IMPROVED			
		# SALES	AGG RATIO	MEDIAN	COD
01	BARBOUR	36	54	53	12
02	BERKELEY	2636	55	55	9
03	BOONE	25	55	54	14
04	BRAXTON	43	57	57	15
05	BROOKE	125	52	55	16
06	CABELL	642	56	57	10
07	CALHOUN	11	62	60	10
08	CLAY	8	56	54	13
09	DODDRIDGE	12	54	55	15
10	FAYETTE	201	57	59	8
11	GILMER	10	51	49	9
12	GRANT	27	54	53	9
13	GREENBRIER	219	54	55	14
14	HAMPSHIRE	93	63	62	9
15	HANCOCK	134	53	54	14
16	HARDY	89	54	54	13
17	HARRISON	9	70	70	2
18	JACKSON	101	58	58	5
19	JEFFERSON	12	57	60	8
20	KANAWHA	1105	36	38	18
21	LEWIS	99	56	58	14
22	LINCOLN	29	58	57	19
23	LOGAN	100	56	56	13
24	MARION	30	71	70	4
25	MARSHALL	110	57	57	12
26	MASON	156	58	58	11
27	MCDOWELL	20	59	60	4
28	MERCER	306	58	58	3
29	MINERAL	154	56	54	19
30	MINGO	29	57	59	12
31	MONONGALIA	1128	54	54	13
32	MONROE	104	57	58	13
33	MORGAN	230	58	58	15
34	NICHOLAS	88	56	57	8
35	OHIO	295	55	56	14
36	PENDLETON	28	61	60	13
37	PLEASANTS	21	55	56	9
38	POCAHONTAS	236	58	60	9
39	PRESTON	165	54	55	19
40	PUTNAM	18	59	62	16
41	RALEIGH	470	56	55	4
42	RANDOLPH	129	57	58	10
43	RITCHIE	8	53	57	13
44	ROANE	64	57	60	15
45	SUMMERS	38	61	61	8
46	TAYLOR	71	56	55	24
47	TUCKER	84	59	59	16
48	TYLER	36	57	59	14
49	UPSHUR	2	76	75	5
50	WAYNE	200	56	56	10
51	WEBSTER	7	63	63	9
52	WETZEL	48	61	62	9
53	WIRT	20	61	60	10
54	WOOD	713	58	58	9
55	WYOMING	17	60	61	21

		RESIDENTIAL VACANT			
		# SALES	AGG RATIO	MEDIAN	COD
		9	61	63	14
		130	58	60	17
		0	0	0	0
		10	57	56	15
		9	60	62	11
		18	60	60	10
		0	0	0	0
		1	69	69	0
		5	58	61	14
		31	52	57	20
		3	58	58	8
		14	55	60	11
		57	60	60	4
		28	69	69	12
		9	55	55	16
		34	56	62	16
		0	0	0	0
		14	60	60	4
		0	0	0	0
		36	42	45	46
		18	59	59	18
		9	59	59	13
		12	59	59	9
		1	90	90	0
		2	47	62	45
		30	54	61	12
		7	57	56	4
		28	58	59	4
		9	60	63	15
		3	52	54	5
		52	56	56	19
		15	56	60	17
		69	60	61	23
		49	60	60	6
		4	60	62	20
		10	57	55	9
		2	56	55	10
		30	56	60	12
		34	36	51	35
		4	51	54	13
		36	60	59	7
		17	59	60	6
		2	59	60	14
		11	56	55	19
		25	61	60	7
		8	61	60	18
		21	69	57	36
		5	55	59	9
		0	0	0	0
		18	57	57	6
		0	0	0	0
		0	0	0	0
		12	60	60	12
		45	54	60	12
		1	44	44	0

		RESIDENTIAL COUNTY TOTAL			
		# SALES	AGG RATIO	MEDIAN	COD
		45	55	54	14
		2766	55	55	10
		25	55	54	14
		53	57	57	15
		134	53	55	16
		660	56	57	10
		11	62	60	10
		9	56	56	14
		17	55	57	15
		232	57	59	9
		13	51	50	10
		41	54	55	11
		276	55	56	13
		121	63	63	10
		143	53	54	14
		123	54	55	15
		9	70	70	2
		115	58	59	5
		12	57	60	8
		1141	39	38	19
		117	57	58	15
		38	58	59	17
		112	56	56	13
		31	71	70	5
		112	57	57	13
		186	57	58	12
		27	59	60	4
		334	58	59	3
		163	56	55	19
		32	57	58	12
		1180	54	54	13
		119	57	58	13
		299	58	59	17
		137	57	59	7
		299	55	56	14
		38	60	59	13
		23	55	56	9
		266	56	60	12
		199	53	55	21
		22	59	57	18
		506	56	55	5
		146	57	58	10
		10	53	57	13
		75	57	60	15
		63	61	60	8
		79	56	55	24
		105	59	59	20
		41	57	59	13
		2	76	75	5
		218	56	56	9
		7	63	63	9
		48	61	62	9
		32	61	60	11
		758	58	58	9
		18	60	61	21

COMMERCIAL PROPERTY ASSESSMENT TO SALES COMPARISON

TABLE II.G

		COMMERCIAL IMPROVED				COMMERCIAL VACANT				COMMERCIAL COUNTY TOTAL			
		# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
01	BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0
02	BERKELEY	13	55	56	11	3	61	58	21	16	55	57	13
03	BOONE	1	138	138	0	0	0	0	0	1	138	138	0
04	BRAXTON	3	62	60	4	0	0	0	0	3	62	60	4
05	BROOKE	7	59	64	16	2	56	61	7	9	58	64	14
06	CABELL	2	63	63	5	0	0	0	0	2	63	63	5
07	CALHOUN	1	53	53	0	0	0	0	0	1	53	53	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	9	60	60	7	1	61	61	0	10	60	60	7
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	6	54	56	5	3	60	62	3	9	55	58	6
14	HAMPSHIRE	2	76	82	19	0	0	0	0	2	76	82	19
15	HANCOCK	3	57	57	2	1	72	72	0	4	58	58	8
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	1	61	61	0	0	0	0	0	1	61	61	0
19	JEFFERSON	0	0	0	0	0	0	0	0	0	0	0	0
20	KANAWHA	22	51	60	49	0	0	0	0	22	51	60	49
21	LEWIS	4	55	59	5	0	0	0	0	4	55	59	5
22	LINCOLN	0	0	0	0	0	0	0	0	0	0	0	0
23	LOGAN	6	60	60	2	1	54	54	0	7	60	60	3
24	MARION	1	70	70	0	0	0	0	0	1	70	70	0
25	MARSHALL	2	104	103	3	0	0	0	0	2	104	103	0
26	MASON	8	59	59	4	1	59	59	0	9	59	59	4
27	MCDOWELL	2	55	55	2	0	0	0	0	2	55	55	2
28	MERCER	13	57	59	4	2	57	57	4	15	58	59	4
29	MINERAL	2	57	130	54	0	0	0	0	2	67	130	54
30	MINGO	5	60	57	13	0	0	0	0	5	60	57	13
31	MONONGALIA	16	51	56	18	5	58	56	15	21	55	56	18
32	MONROE	1	57	57	0	0	0	0	0	1	57	57	0
33	MORGAN	8	63	62	19	2	60	59	2	10	63	61	16
34	NICHOLAS	2	55	57	7	2	57	57	0	4	55	57	3
35	OHIO	9	60	59	8	0	0	0	0	9	60	59	8
36	PENDLETON	0	0	0	0	0	0	0	0	0	0	0	0
37	PLEASANTS	1	62	62	0	0	0	0	0	1	62	62	0
38	POCAHONTAS	4	63	64	3	0	0	0	0	4	63	64	3
39	PRESTON	3	54	58	16	0	0	0	0	3	54	58	16
40	PUTNAM	0	0	0	0	0	0	0	0	0	0	0	0
41	RALEIGH	11	54	54	6	4	58	57	3	15	54	56	5
42	RANDOLPH	2	61	62	2	0	0	0	0	2	61	62	2
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	1	54	54	0	0	0	0	0	1	54	54	0
47	TUCKER	3	54	59	12	0	0	0	0	3	54	59	12
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	3	60	59	1	0	0	0	0	3	60	59	1
51	WEBSTER	0	0	0	0	0	0	0	0	0	0	0	0
52	WETZEL	4	64	64	2	0	0	0	0	4	64	64	2
53	WIRT	0	0	0	0	0	0	0	0	0	0	0	0
54	WOOD	12	57	55	14	7	55	60	4	19	56	58	10
55	WYOMING	0	0	0	0	0	0	0	0	0	0	0	0

**INDUSTRIAL PROPERTY
ASSESSMENT TO SALES
COMPARISON**

TABLE II.H

	INDUSTRIAL IMPROVED				INDUSTRIAL VACANT				INDUSTRIAL COUNTY TOTAL			
	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0
02 BERKELEY	0	0	0	0	0	0	0	0	0	0	0	0
03 BOONE	0	0	0	0	0	0	0	0	0	0	0	0
04 BRAXTON	0	0	0	0	0	0	0	0	0	0	0	0
05 BROOKE	0	0	0	0	0	0	0	0	0	0	0	0
06 CABELL	0	0	0	0	0	0	0	0	0	0	0	0
07 CALHOUN	0	0	0	0	0	0	0	0	0	0	0	0
08 CLAY	0	0	0	0	0	0	0	0	0	0	0	0
09 DODDRIDGE	0	0	0	0	0	0	0	0	0	0	0	0
10 FAYETTE	0	0	0	0	0	0	0	0	0	0	0	0
11 GILMER	0	0	0	0	0	0	0	0	0	0	0	0
12 GRANT	0	0	0	0	0	0	0	0	0	0	0	0
13 GREENBRIER	0	0	0	0	0	0	0	0	0	0	0	0
14 HAMPSHIRE	0	0	0	0	0	0	0	0	0	0	0	0
15 HANCOCK	0	0	0	0	0	0	0	0	0	0	0	0
16 HARDY	0	0	0	0	0	0	0	0	0	0	0	0
17 HARRISON	0	0	0	0	0	0	0	0	0	0	0	0
18 JACKSON	0	0	0	0	0	0	0	0	0	0	0	0
19 JEFFERSON	0	0	0	0	0	0	0	0	0	0	0	0
20 KANAWHA	0	0	0	0	0	0	0	0	0	0	0	0
21 LEWIS	0	0	0	0	0	0	0	0	0	0	0	0
22 LINCOLN	0	0	0	0	0	0	0	0	0	0	0	0
23 LOGAN	0	0	0	0	0	0	0	0	0	0	0	0
24 MARION	0	0	0	0	0	0	0	0	0	0	0	0
25 MARSHALL	0	0	0	0	0	0	0	0	0	0	0	0
26 MASON	0	0	0	0	0	0	0	0	0	0	0	0
27 MCDOWELL	0	0	0	0	0	0	0	0	0	0	0	0
28 MERCER	0	0	0	0	0	0	0	0	0	0	0	0
29 MINERAL	0	0	0	0	0	0	0	0	0	0	0	0
30 MINGO	0	0	0	0	0	0	0	0	0	0	0	0
31 MONONGALIA	0	0	0	0	0	0	0	0	0	0	0	0
32 MONROE	0	0	0	0	0	0	0	0	0	0	0	0
33 MORGAN	0	0	0	0	0	0	0	0	0	0	0	0
34 NICHOLAS	0	0	0	0	0	0	0	0	0	0	0	0
35 OHIO	0	0	0	0	0	0	0	0	0	0	0	0
36 PENDLETON	0	0	0	0	0	0	0	0	0	0	0	0
37 PLEASANTS	0	0	0	0	0	0	0	0	0	0	0	0
38 POCAHONTAS	0	0	0	0	0	0	0	0	0	0	0	0
39 PRESTON	0	0	0	0	0	0	0	0	0	0	0	0
40 PUTNAM	0	0	0	0	0	0	0	0	0	0	0	0
41 RALEIGH	0	0	0	0	0	0	0	0	0	0	0	0
42 RANDOLPH	0	0	0	0	0	0	0	0	0	0	0	0
43 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	0	0	0	0

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

TABLE II.I

	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	45	55	57	12
02 BERKELEY	2784	55	55	9
03 BOONE	26	56	55	15
04 BRAXTON	57	57	58	15
05 BROOKE	143	53	55	15
06 CABELL	668	56	56	9
07 CALHOUN	12	62	60	11
08 CLAY	9	56	54	13
09 DODDRIDGE	17	55	56	15
10 FAYETTE	243	58	59	7
11 GILMER	13	69	69	0
12 GRANT	41	54	54	8
13 GREENBRIER	285	54	55	13
14 HAMPSHIRE	123	63	62	9
15 HANCOCK	147	53	54	14
16 HARDY	126	54	54	12
17 HARRISON	10	70	70	1
18 JACKSON	116	58	57	5
19 JEFFERSON	12	56	56	13
20 KANAWHA	1176	60	58	14
21 LEWIS	121	55	57	13
22 LINCOLN	38	56	57	11
23 LOGAN	119	55	55	10
24 MARION	32	71	70	4
25 MARSHALL	114	57	57	12
26 MASON	195	58	58	11
27 MCDOWELL	29	59	60	4
28 MERCER	349	58	58	3
29 MINERAL	165	55	54	13
30 MINGO	37	59	60	13
31 MONONGALIA	1202	54	54	13
32 MONROE	120	57	58	12
33 MORGAN	309	58	58	15
34 NICHOLAS	142	57	58	8
35 OHIO	310	55	56	14
36 PENDLETON	38	61	60	14
37 PLEASANTS	24	55	57	9
38 POCAHONTAS	270	59	60	9
39 PRESTON	202	54	55	13
40 PUTNAM	22	58	57	10
41 RALEIGH	521	56	56	4
42 RANDOLPH	150	57	57	10
43 RITCHIE	10	54	58	13
44 ROANE	75	57	60	15
45 SUMMERS	63	61	61	8
46 TAYLOR	80	56	55	11
47 TUCKER	108	57	59	16
48 TYLER	41	56	59	14
49 UPSHUR	2	76	75	5
50 WAYNE	221	55	55	9
51 WEBSTER	7	63	64	9
52 WETZEL	52	58	59	8
53 WIRT	32	62	60	10
54 WOOD	785	58	58	9
55 WYOMING	18	59	61	10

**STATEWIDE SUMMARY
ALL PROPERTY
ALL SALES COMPARISON
SALES PERIOD: JULY 1, 2018 – JUNE 30, 2019**

	NUMBER OF SALES	AGGREGATE RATIO	MEDIAN	COEFFICIENT OF DISPERSION
RESIDENTIAL				
IMPROVED	12123	56	56	11
VACANT	1074	56	59	17
TOTAL	13197	56	56	11
APARTMENT				
IMPROVED	9	40	60	13
VACANT	0	0	0	0
TOTAL	9	40	60	13
COMMERCIAL				
IMPROVED	205	56	59	14
VACANT	40	59	58	8
TOTAL	245	56	58	13
INDUSTRIAL				
IMPROVED	1	53	53	0
VACANT	0	0	0	0
TOTAL	1	53	53	0
TIMBER				
IMPROVED	0	0	0	0
VACANT	0	0	0	0
TOTAL	0	0	0	0
FARM				
IMPROVED	9	40	47	20
VACANT	6	11	11	166
TOTAL	15	36	40	43
ALL PROPERTY TOTAL	13467	56	56	11
LESS FARM & TIMBER	13452	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, 2018 through June 30, 2019

Tables III.A and III.B list number of sales, aggregate ratios, medians, and **CŌD'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 **CŌD** 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	29	54	53	12
02	BERKELEY	2488	55	55	9
03	BOONE	55	55	54	14
04	BRAXTON	36	57	57	14
05	BROOKE	105	53	53	15
06	CABELL	576	56	57	9
07	CALHOUN	8	61	59	11
08	CLAY	8	56	54	13
09	DODDRIDGE	11	54	55	15
10	FAYETTE	187	57	59	8
11	GILMER	8	50	49	10
12	GRANT	26	54	53	9
13	GREENBRIER	177	54	55	14
14	HAMPSHIRE	81	62	61	7
15	HANCOCK	98	52	54	12
16	HARDY	79	54	54	11
17	HARRISON	7	70	70	2
18	JACKSON	90	58	59	5
19	JEFFERSON	12	57	60	8
20	KANAWHA	885	37	36	13
21	LEWIS	83	56	57	14
22	LINCOLN	22	58	56	22
23	LOGAN	91	55	55	13
24	MARION	30	71	70	4
25	MARSHALL	82	57	57	11
26	MASON	127	57	57	11
27	MCDOWELL	14	59	60	3
28	MERCER	284	58	59	3
29	MINERAL	135	55	54	15
30	MINGO	22	56	57	12
31	MONONGALIA	997	54	54	12
32	MONROE	94	57	57	13
33	MORGAN	196	58	58	13
34	NICHOLAS	79	56	57	7
35	OHIO	260	55	56	14
36	PENDLETON	25	61	61	14
37	PLEASANTS	20	55	56	9
38	POCAHONTAS	69	57	59	9
39	PRESTON	151	54	55	17
40	PUTNAM	14	59	60	14
41	RALEIGH	422	56	55	4
42	RANDOLPH	111	57	57	10
43	RITCHIE	8	53	57	13
44	ROANE	56	56	59	15
45	SUMMERS	22	60	62	7
46	TAYLOR	63	56	54	9
47	TUCKER	43	59	59	15
48	TYLER	36	57	59	14
49	UPSHUR	2	76	75	5
50	WAYNE	185	56	56	9
51	WEBSTER	6	63	64	9
52	WETZEL	45	61	62	9
53	WIRT	17	62	60	10
54	WOOD	672	58	58	9
55	WYOMING	14	61	61	24

		CLASS 3			
		# SALES	AGG RATIO	MEDIAN	COD
		3	56	56	14
		108	59	59	13
		2	64	70	14
		2	69	70	4
		4	63	57	18
		22	59	60	13
		3	62	62	7
		0	0	0	0
		0	0	0	0
		8	59	59	3
		1	55	55	0
		1	67	67	0
		23	55	56	14
		10	70	78	9
		8	55	53	11
		5	67	63	26
		-	-	-	-
		6	60	61	5
		-	-	-	-
		67	48	53	28
		8	59	59	9
		5	62	61	5
		9	66	65	8
		1	72	72	0
		4	59	54	15
		12	58	58	10
		5	57	60	8
		8	57	57	3
		10	54	57	12
		3	61	62	7
		79	56	56	14
		6	60	57	14
		28	59	58	25
		5	61	62	8
		0	0	0	0
		2	56	56	7
		1	51	51	0
		163	59	60	9
		7	78	72	48
		4	72	73	20
		29	56	55	6
		8	59	63	8
		0	0	0	0
		6	65	66	14
		11	60	60	8
		5	66	85	137
		13	60	60	14
		0	0	0	0
		-	-	-	-
		1	58	58	0
		1	58	58	0
		-	-	-	-
		3	55	57	9
		7	59	59	4
		3	58	61	6

		CLASS 4			
		# SALES	AGG RATIO	MEDIAN	COD
		4	60	59	13
		40	59	59	13
		1	53	53	0
		5	48	46	17
		16	60	64	13
		44	60	59	23
		-	-	-	-
		-	-	-	-
		1	65	65	0
		6	61	59	8
		1	49	49	0
		-	-	-	-
		19	55	56	17
		2	67	70	10
		28	57	59	20
		5	54	55	9
		2	70	70	1
		5	58	57	3
		-	-	-	-
		153	54	59	19
		8	66	65	19
		2	60	60	12
		0	0	0	0
		6	73	74	7
		24	60	58	16
		17	63	64	15
		1	60	60	0
		14	59	57	6
		9	65	69	65
		4	69	73	4
		52	56	58	23
		4	67	54	10
		6	72	70	20
		4	63	64	6
		4	63	64	6
		1	50	50	0
		4	92	63	6
		4	62	63	6
		7	60	59	8
		-	-	-	-
		19	56	56	6
		10	61	65	11
		0	0	0	0
		2	65	65	5
		5	63	63	11
		3	61	61	3
		8	62	62	27
		0	0	0	0
		-	-	-	-
		-	-	-	-
		-	-	-	-
		3	58	67	6
		-	-	-	-
		34	58	60	9
		-	-	-	-

**RESIDENTIAL VACANT
PROPERTY
TAX CLASS COMPARISON**

TABLE III.B

		CLASS 2			
		# SALES	AGG RATIO	MEDIAN	COD
01	BARBOUR	1	54	54	0
02	BERKELEY	36	59	61	16
03	BOONE	0	0	0	0
04	BRAXTON	2	57	58	8
05	BROOKE	105	52	53	15
06	CABELL	3	59	60	6
07	CALHOUN	0	0	0	0
08	CLAY	0	0	0	0
09	DODDRIDGE	1	61	61	0
10	FAYETTE	13	47	58	21
11	GILMER	0	0	0	0
12	GRANT	4	55	58	7
13	GREENBRIER	0	0	0	0
14	HAMPSHIRE	0	0	0	0
15	HANCOCK	2	55	54	11
16	HARDY	2	39	40	15
17	HARRISON	0	0	0	0
18	JACKSON	1	60	60	0
19	JEFFERSON	0	0	0	0
20	KANAWHA	12	37	40	41
21	LEWIS	3	58	58	1
22	LINCOLN	5	61	59	22
23	LOGAN	5	60	64	6
24	MARION	1	90	90	0
25	MARSHALL	0	0	0	0
26	MASON	8	51	67	18
27	MCDOWELL	3	58	60	2
28	MERCER	14	59	59	1
29	MINERAL	0	0	0	0
30	MINGO	0	0	0	0
31	MONONGALIA	7	53	63	16
32	MONROE	8	60	62	7
33	MORGAN	10	59	59	42
34	NICHOLAS	19	59	59	5
35	OHIO	0	0	0	0
36	PENDLETON	3	58	54	9
37	PLEASANTS	1	49	49	0
38	POCAHONTAS	4	62	60	12
39	PRESTON	4	34	23	44
40	PUTNAM	1	32	32	0
41	RALEIGH	16	58	58	8
42	RANDOLPH	1	60	60	0
43	RITCHE	2	59	60	14
44	ROANE	1	67	67	0
45	SUMMERS	0	0	0	0
46	TAYLOR	1	53	53	0
47	TUCKER	2	65	88	42
48	TYLER	2	63	62	5
49	UPSHUR	0	0	0	0
50	WAYNE	12	58	58	6
51	WEBSTER	0	0	0	0
52	WETZEL	0	0	0	0
53	WIRT	0	0	0	0
54	WOOD	41	54	60	11
55	WYOMING	0	0	0	0

		CLASS 3			
		# SALES	AGG RATIO	MEDIAN	COD
		8	61	64	14
		88	58	59	15
		0	0	0	0
		8	57	56	17
		3	57	62	12
		12	61	60	12
		0	0	0	0
		1	69	69	0
		4	57	59	18
		17	56	57	19
		3	58	58	8
		10	55	60	13
		48	60	60	4
		27	67	69	9
		6	56	56	20
		31	58	62	15
		-	-	-	-
		11	59	59	4
		-	-	-	-
		20	46	45	55
		15	59	59	21
		4	57	60	19
		6	59	56	10
		1	90	90	0
		2	47	62	45
		17	56	60	7
		3	57	56	2
		13	58	58	3
		8	60	62	11
		3	52	54	5
		38	57	56	14
		7	49	54	28
		57	60	61	20
		30	61	61	6
		2	57	60	9
		7	49	54	28
		1	60	60	0
		25	55	60	12
		28	36	52	34
		3	56	55	3
		18	61	59	7
		16	59	60	6
		0	0	0	0
		10	55	55	19
		25	61	60	7
		7	61	65	16
		16	56	55	36
		3	52	53	9
		-	-	-	-
		6	55	56	5
		0	0	0	0
		-	-	-	-
		3	59	59	4
		2	59	57	4
		1	44	44	0

		CLASS 4			
		# SALES	AGG RATIO	MEDIAN	COD
		0	0	0	0
		6	65	60	46
		0	0	0	0
		0	0	0	0
		3	63	64	5
		3	58	61	4
		-	-	-	-
		-	-	-	-
		0	0	0	0
		1	64	64	0
		0	0	0	0
		-	-	-	-
		9	57	60	4
		1	126	126	0
		1	54	54	0
		1	73	73	0
		0	0	0	0
		2	63	64	1
		-	-	-	-
		4	52	61	14
		0	0	0	0
		0	0	0	0
		1	60	60	0
		0	0	0	0
		0	0	0	0
		5	53	58	14
		1	54	54	0
		1	88	88	0
		1	90	90	0
		0	0	0	0
		7	50	77	29
		7	50	77	29
		2	63	63	3
		0	0	0	0
		2	67	78	25
		0	0	0	0
		-	-	-	-
		1	63	63	0
		2	33	33	21
		-	-	-	-
		2	56	61	9
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		3	69	69	4
		0	0	0	0
		-	-	-	-
		0	0	0	0
		-	-	-	-
		0	0	0	0
		-	-	-	-
		2	61	61	32
		-	-	-	-

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	1	75	75	0
06	CABELL	1	68	68	0
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	HAMP SHIRE	0	0	0	0
15	HANCOCK	0	0	0	0
16	HARDY	0	0	0	0
17	HARRISON	0	0	0	0
18	JACKSON	0	0	0	0
19	JEFFERSON	0	0	0	0
20	KANAWHA	0	0	0	0
21	LEWIS	0	0	0	0
22	LINCOLN	0	0	0	0
23	LOGAN	0	0	0	0
24	MARION	1	70	70	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	2	64	65	9
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	0	0	0	0
55	WYOMING	0	0	0	0

		CLASS 3			
		# SALES	AGG RATIO	MEDIAN	COD
0		0	0	0	0
7		58	56	11	
0		0	0	0	
0		0	0	0	
1		56	56	0	
1		55	55	0	
1		53	53	0	
0		0	0	0	
0		0	0	0	
5		57	59	8	
0		0	0	0	
0		0	0	0	
4		52	55	6	
2		76	82	19	
1		57	57	0	
0		0	0	0	
-		-	-	-	
1		61	61	0	
-		-	-	-	
9		32	44	11	
2		59	59	1	
0		0	0	0	
4		61	62	3	
1		70	70	0	
0		0	0	0	
3		60	59	1	
2		55	55	2	
6		56	55	2	
0		0	0	0	
1		76	76	0	
11		60	56	20	
0		0	0	0	
3		61	61	2	
1		53	53	0	
0		0	0	0	
0		0	0	0	
1		62	62	0	
1		65	65	0	
2		49	48	20	
0		0	0	0	
4		53	53	2	
1		63	63	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	0	
0		0	0	0	
0		0	0	0	
1		59	59	0	
0		0	0	0	
-		-	-	-	
-		-	-	-	
0		0	0	0	
2		59	57	6	
0		0	0	0	

		CLASS 4			
		# SALES	AGG RATIO	MEDIAN	COD
0		0	0	0	0
6		54	56	11	
1		138	138	0	
3		62	60	4	
5		59	54	16	
4		53	52	7	
-		-	-	-	
-		-	-	-	
0		0	0	0	
4		65	62	6	
0		0	0	0	
-		-	-	-	
2		58	58	2	
0		0	0	0	
2		57	56	4	
0		0	0	0	
0		0	0	0	
0		0	0	0	
15		41	77	36	
2		52	55	10	
0		0	0	0	
2		60	60	0	
0		0	0	0	
2		104	103	3	
5		56	59	6	
0		0	0	0	
7		60	61	2	
2		67	130	54	
4		55	54	8	
5		32	57	14	
1		57	57	0	
5		64	62	30	
1		61	61	0	
7		60	58	7	
0		0	0	0	
-		-	--	-	
3		62	64	3	
1		66	66	0	
-		-	-	-	
7		55	60	5	
1		61	61	0	
0		0	0	0	
0		0	0	0	
0		0	0	0	
1		54	54	0	
3		54	59	12	
0		0	0	0	
-		-	-	-	
-		-	-	-	
2		60	61	2	
-		-	-	-	
4		64	64	2	
-		-	-	-	
10		56	10	15	
-		-	-	-	

**INDUSTRIAL IMPROVED PROPERTY
TAX CLASS COMPARISON**

TABLE III.E

		CLASS 2				CLASS 3				CLASS 4			
		# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
1	BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0
2	BERKELEY	0	0	0	0	0	0	0	0	0	0	0	0
3	BOONE	0	0	0	0	0	0	0	0	0	0	0	0
4	BRAXTON	0	0	0	0	0	0	0	0	0	0	0	0
5	BROOKE	0	0	0	0	0	0	0	0	0	0	0	0
6	CABELL	0	0	0	0	0	0	0	0	0	0	0	0
7	CALHOUN	0	0	0	0	0	0	0	0	0	0	0	0
8	CLAY	0	0	0	0	0	0	0	0	0	0	0	0
9	DODDRIDGE	0	0	0	0	0	0	0	0	0	0	0	0
10	FAYETTE	0	0	0	0	0	0	0	0	0	0	0	0
11	GILMER	0	0	0	0	0	0	0	0	0	0	0	0
12	GRANT	0	0	0	0	0	0	0	0	0	0	0	0
13	GREENBRIER	0	0	0	0	0	0	0	0	0	0	0	0
14	HAMPSHIRE	0	0	0	0	0	0	0	0	0	0	0	0
15	HANCOCK	0	0	0	0	0	0	0	0	0	0	0	0
16	HARDY	0	0	0	0	0	0	0	0	0	0	0	0
17	HARRISON	0	0	0	0	0	0	0	0	0	0	0	0
18	JACKSON	0	0	0	0	0	0	0	0	0	0	0	0
19	JEFFERSON	0	0	0	0	0	0	0	0	0	0	0	0
20	KANAWHA	0	0	0	0	0	0	0	0	0	0	0	0
21	LEWIS	0	0	0	0	0	0	0	0	0	0	0	0
22	LINCOLN	0	0	0	0	0	0	0	0	0	0	0	0
23	LOGAN	0	0	0	0	0	0	0	0	0	0	0	0
24	MARION	0	0	0	0	0	0	0	0	0	0	0	0
25	MARSHALL	0	0	0	0	0	0	0	0	0	0	0	0
26	MASON	0	0	0	0	0	0	0	0	0	0	0	0
27	MCDOWELL	0	0	0	0	0	0	0	0	0	0	0	0
28	MERCER	0	0	0	0	0	0	0	0	0	0	0	0
29	MINERAL	0	0	0	0	0	0	0	0	0	0	0	0
30	MINGO	0	0	0	0	0	0	0	0	0	0	0	0
31	MONONGALIA	0	0	0	0	0	0	0	0	0	0	0	0
32	MONROE	0	0	0	0	0	0	0	0	0	0	0	0
33	MORGAN	0	0	0	0	0	0	0	0	0	0	0	0
34	NICHOLAS	0	0	0	0	0	0	0	0	0	0	0	0
35	OHIO	0	0	0	0	0	0	0	0	0	0	0	0
36	PENDLETON	0	0	0	0	0	0	0	0	0	0	0	0
37	PLEASANTS	0	0	0	0	0	0	0	0	0	0	0	0
38	POCAHONTAS	0	0	0	0	0	0	0	0	0	0	0	0
39	PRESTON	0	0	0	0	0	0	0	0	0	0	0	0
40	PUTNAM	0	0	0	0	0	0	0	0	0	0	0	0
41	RALEIGH	0	0	0	0	0	0	0	0	0	0	0	0
42	RANDOLPH	0	0	0	0	0	0	0	0	0	0	0	0
43	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	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, 2019 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 2020 as of January 2020 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	91	14
2 BERKELEY	92	10
3 BOONE	94	19
4 BRAXTON	96	14
5 BROOKE	91	15
6 CABELL	93	10
7 CALHOUN	102	10
8 CLAY	94	14
9 DODDRIDGE	97	15
10 FAYETTE	96	9
11 GILMER	83	7
12 GRANT	90	12
13 GREENBRIER	92	12
14 HAMPSHIRE	92	13
15 HANCOCK	90	14
16 HARDY	91	15
17 HARRISON	96	8
18 JACKSON	96	5
19 JEFFERSON	91	8
20 KANAWHA	92	14
21 LEWIS	93	14
22 LINCOLN	94	10
23 LOGAN	92	10
24 MARION	95	9
25 MARSHALL	96	14
26 MASON	96	10
27 MCDOWELL	97	4
28 MERCER	96	3
29 MINERAL	92	14
30 MINGO	101	12
31 MONONGALIA	90	13
32 MONROE	96	13
33 MORGAN	97	13
34 NICHOLAS	95	7
35 OHIO	93	14
36 PENDLETON	101	13
37 PLEASANTS	92	9
38 POCAHONTAS	98	9
39 PRESTON	92	14
40 PUTNAM	96	10
41 RALEIGH	93	4
42 RANDOLPH	94	10
43 RITCHIE	90	13
44 ROANE	95	15
45 SUMMERS	102	8
46 TAYLOR	93	12
47 TUCKER	96	14
48 TYLER	93	14
49 UPSHUR	93	9
50 WAYNE	92	9
51 WEBSTER	92	15
52 WETZEL	97	8
53 WIRT	103	11
54 WOOD	96	9
55 WYOMING	98	11



V. APPENDICES

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V. APPENDIX A

SALES INFORMATION – INSTRUCTIONS

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



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

SALES INFORMATION – DATA ENTRY INSTRUCTIONS:

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

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

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

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

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



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

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

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

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

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

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

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



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

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

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



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
CODE
JULY 2018 – JUNE 2019**

APPENDIX 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	518	51	136	107	14	41	94	5	0	6	64
02 BERKELEY	4491	2820	879	244	170	72	283	14	0	9	0
03 BOONE	465	27	159	103	8	42	111	13	0	2	0
04 BRAXTON	339	57	139	79	9	26	21	5	0	3	0
05 BROOKE	484	147	160	62	1	26	13	4	0	71	0
06 CABELL	2226	678	562	539	52	93	226	45	0	31	0
07 CALHOUN	313	12	135	77	1	56	27	3	0	2	0
08 CLAY	207	9	54	81	0	31	20	4	0	2	6
09 DODDRIDGE	262	18	133	55	0	18	25	6	0	3	4
10 FAYETTE	2237	264	1012	278	19	388	240	22	0	3	11
11 GILMER	275	13	95	62	3	86	15	1	0	0	0
12 GRANT	331	50	108	111	27	18	17	0	0	0	0
13 GREENBRIER	1248	290	344	227	26	33	94	8	0	35	191
14 HAMPSHIRE	879	268	255	170	62	32	80	8	0	4	0
15 HANCOCK	679	157	232	104	11	31	63	75	0	6	0
16 HARDY	462	135	122	84	15	60	32	5	0	9	0
17 HARRISON	2331	354	1096	374	67	51	207	78	98	3	3
18 JACKSON	1145	117	205	267	12	445	86	13	0	0	0
19 JEFFERSON	1685	942	358	124	60	40	157	2	0	2	0
20 KANAWHA	4503	1280	1097	963	115	201	685	127	0	1	34
21 LEWIS	909	123	213	307	5	212	37	11	0	1	0
22 LINCOLN	377	40	137	111	0	21	57	6	0	3	2
23 LOGAN	759	123	326	161	5	41	68	14	0	0	21
24 MARION	1568	408	438	253	111	94	207	57	0	0	0
25 MARSHALL	895	117	471	168	15	38	70	12	0	2	2
26 MASON	1079	196	406	103	19	225	94	31	0	1	4
27 MCDOWELL	637	30	342	113	0	40	84	27	0	0	1
28 MERCER	1758	356	723	428	19	63	118	46	0	4	1
29 MINERAL	725	175	184	175	56	64	69	0	0	2	0
30 MINGO	845	42	434	69	7	161	124	8	0	0	0
31 MONONGALIA	2425	1215	609	262	69	140	109	3	0	1	17
32 MONROE	476	140	141	84	5	43	52	9	0	0	2
33 MORGAN	700	314	145	118	23	33	67	0	0	0	0
34 NICHOLAS	648	149	302	125	14	24	30	0	0	4	0
35 OHIO	1313	311	298	311	2	181	162	44	0	1	0
36 PENDLETON	231	40	78	68	3	25	17	0	0	0	0
37 PLEASANTS	200	24	106	31	2	13	13	5	0	2	4
38 POCAHONTAS	672	273	222	101	24	21	23	2	0	0	6
39 PRESTON	1241	207	534	216	55	67	76	29	0	54	3
40 PUTNAM	1516	791	396	194	27	31	58	16	0	3	0
41 RALEIGH	1902	525	710	338	45	53	211	20	0	0	0
42 RANDOLPH	613	152	208	106	24	39	28	9	0	40	7
43 RITCHIE	383	10	251	39	1	7	34	39	0	0	2
44 ROANE	696	78	192	126	11	20	40	22	0	1	206
45 SUMMERS	646	65	157	97	21	261	32	12	0	1	0
46 TAYLOR	423	81	146	115	16	19	38	8	0	0	0
47 TUCKER	368	115	133	54	7	16	35	2	0	3	3
48 TYLER	279	44	113	60	13	12	21	11	0	3	2
49 UPSHUR	516	86	150	130	19	26	82	17	0	5	1
50 WAYNE	895	234	279	132	22	57	158	13	0	0	0
51 WEBSTER	201	17	98	29	2	21	23	6	0	5	0
52 WETZEL	497	54	250	99	21	9	40	9	0	15	0
53 WIRT	503	34	200	33	3	125	44	11	0	6	47
54 WOOD	2379	794	938	325	86	79	123	33	0	1	0
55 WYOMING	524	19	236	124	9	53	67	15	0	0	1
STATE TOTALS	54,879	15,071	17,847	9,316	1,433	4,124	5,007	985	98	350	645

NEIGHBORHOOD

EXAMPLE

APPENDIX C

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

TAX CLASS

EXAMPLE

APPENDIX D

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

STATEWIDE REPORT

Y2K TXNRA642 ASSESSMENT SYSTEM VALUES		STATE OF WEST VIRGINIA				DATE 07/07/2020		PAGE NO. 4		
STATEWIDE SALE RATIO		FROM 07/18 TO 06/19 RANGE 000.00% - 999.99%								
	NUMBER SALES	TOTAL CONSIDER	MEAN CONSIDER	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF DISP
RESIDENTIAL IMP	186	2,290,097	12,181	1,704,540	9,066	74.43	79.72	63.38	56.00	38.36
0030000-0019999	472	13,973,867	29,605	9,122,420	19,327	65.28	65.64	62.81	18.30	17.37
0020000-0039999	637	31,664,190	49,708	19,345,020	30,368	61.09	61.29	59.59	51.22	12.82
0040000-0059999	878	61,178,683	69,679	36,580,560	41,663	59.79	59.85	58.76	53.71	11.37
0050000-0079999	925	82,412,779	99,094	47,655,240	51,519	57.83	57.88	57.31	49.21	10.85
0080000-0099999	2,355	296,856,041	126,053	164,222,780	69,733	55.32	55.38	55.38	55.97	10.39
0100000-0149999	6,568	1,668,914,312	250,287	923,021,880	138,425	55.31	55.28	55.39	55.46	9.46
0150000-9999999										
RESIDENTIAL IMPROVED	12,123	2157,289,969	177,850	1,201,652,440	99,121	55.70	56.92	56.12	12.08	10.82
VACANT	1,073	50,776,000	47,321	28,928,200	26,960	56.97	60.50	59.05	19.93	16.59
TOTAL	13,196	2,208,065,969	167,328	1,230,580,640	93,254	55.73	57.22	56.33	12.94	11.38
APARTMENT IMPROVED	9	12,672,500	1,408,055	5,123,040	569,226	40.43	58.95	59.50	11.32	12.97
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	9	12,672,500	1,408,055	5,123,040	569,226	40.43	58.95	59.50	11.32	12.97
COMMERCIAL IMPROVED	205	90,921,972	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	7,732,400	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	7,980,099	132,066	713,880	47,592	36.05	35.99	39.90	20.65	42.73
COMB C & I IMPROVED	206	81,071,972	393,553	45,382,490	220,303	55.98	60.92	58.51	20.10	14.34
VACANT	40	16,306,217	407,655	9,576,340	239,408	58.73	58.00	58.26	7.16	7.62
TOTAL	246	97,378,189	395,846	54,958,830	223,409	56.44	60.44	58.49	18.63	13.25
TOTAL	13,466	2,320,096,757	172,292	1,291,376,390	95,899	55.66	57.25	56.36	13.10	11.46
TOTAL LESS F&T	13,451	2,318,116,658	172,337	1,290,662,510	95,952	55.68	57.28	56.37	13.07	11.43