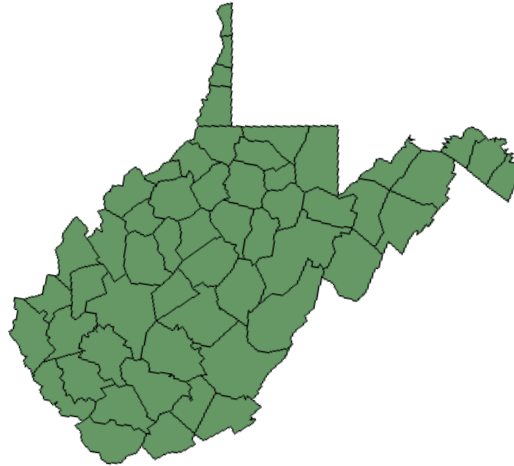


WEST VIRGINIA ASSESSMENT RATIO STUDY TAX YEAR 2016



**STATE TAX COMMISSIONER
Mark W. Matkovich**

**PROPERTY TAX DIVISION
June 2016**

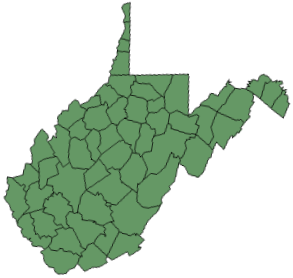


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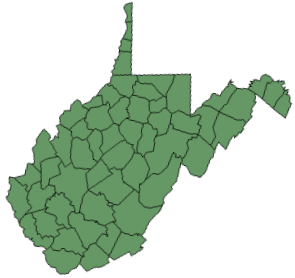
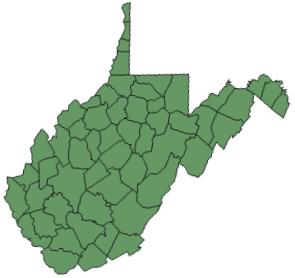


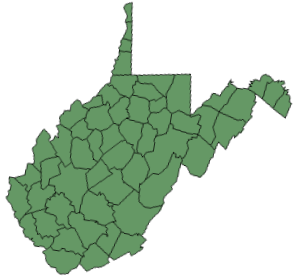
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PREFACE

This report compares real property values to selling prices of properties sold in West Virginia. Assessments used in this report are Tax Year 2016 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, 2015. Appraised values used in Section IV of this report represent the estimated market value of each property as of July 1, 2015, as determined by the county assessor in each of the 55 counties. The time period of the sales involved is July 1, 2014 through June 30, 2015. 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.

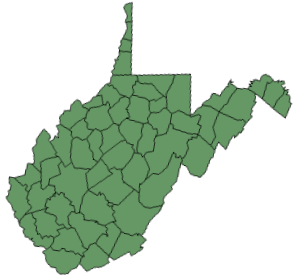


I. METHODOLOGY AND TERMS

The time period of the sales involved is July 1, 2014 through June 30, 2015. 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, CÖD.



I. METHODOLOGY AND TERMS (CONT.)

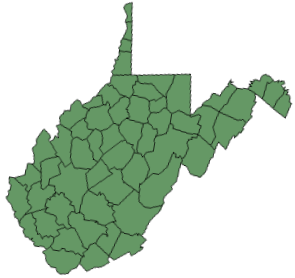
The following is an example of the methodology employed using five (5) sales and their assessed values to illustrate the calculations used in this report.

<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 (A/S) is the middle ratio when the ratios are arrayed in ascending or descending order. If the number of ratios is odd, the median is that ratio ranked as $(n+1)/2$, where "n" is the number of ratios. If the number of ratios is even, the median is computed as the midpoint between the two middle ratios.



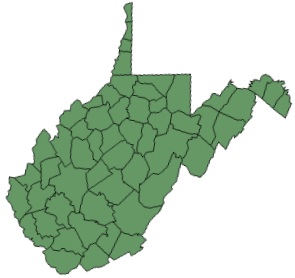
I. METHODOLOGY AND TERMS (CONT.)

In our example there are five (5) ratios and when arrayed in ascending order the median is the third ratio, $(5+1)/2=3$, in the array:

- (1) 36.53
- (2) 46.52
- (3) 62.29 = Median Ratio (**A/S**)
- (4) 83.11
- (5) 91.43

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

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



I. METHODOLOGY AND TERMS (CONT.)

FORMULA:

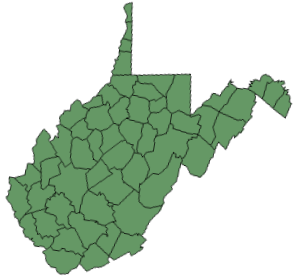
$$\tilde{\mathbf{C}}\tilde{\mathbf{O}}\mathbf{D} = \frac{100}{\tilde{\mathbf{A}}/\tilde{\mathbf{S}}} \left(\frac{\sum_{i=1}^n |A_i/S_i - \tilde{\mathbf{A}}/\tilde{\mathbf{S}}|}{n} \right)$$

CALCULATION:

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

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

As a general rule, a **C $\tilde{\mathbf{O}}\mathbf{D}$** of 15 or less for improved residential property signifies a homogeneous distribution of values. For other property types a **C $\tilde{\mathbf{O}}\mathbf{D}$** of 20 or below is considered to indicate assessment homogeneity.

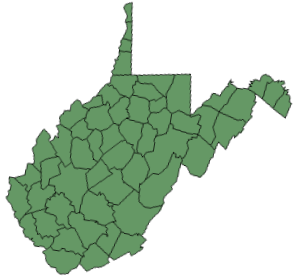


I. METHODOLOGY AND TERMS (CONT.)

The concept of the coefficient of dispersion about the median is illustrated by the example shown below:

	<u>Sale #</u>		<u>Assessment</u>		<u>Sale Price</u>		<u>Ratio</u>	
<u>County A</u>	1	100	X	27,400	÷	75,000	=	36.53
	2	100	X	32,100	÷	69,000	=	46.52
	3	100	X	10,900	÷	17,500	=	62.29 = Mediañ (A/S)
	4	100	X	18,700	÷	22,500	=	83.11
	5	100	X	9,600	÷	10,500	=	91.43
<u>County B</u>	1	100	X	13,100	÷	24,000	=	54.58
	2	100	X	10,200	÷	17,359	=	58.76
	3	100	X	10,900	÷	17,500	=	62.29 = Mediañ (A/S)
	4	100	X	13,000	÷	20,000	=	65.00
	5	100	X	7,100	÷	10,000	=	71.00

In this example, both counties have a median of 62.29 for the residential property but the difference in the **C^oD** for each county illustrates a difference in the homogeneity of the assessed values, as illustrated on the following page.



I. METHODOLOGY AND TERMS (CONT.)

County A:

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

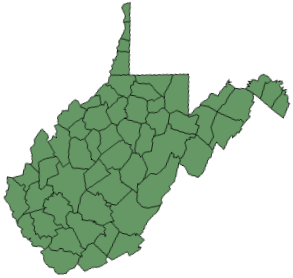
County B:

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

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

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

Section II displays the relationship of assessed values to market and the uniformity of assessments through the use of the aggregate ratio, median and the coefficient of dispersion for all counties and the State. Section III has tables showing the ratios and **C** $\tilde{\text{O}}$ **D** for property types among tax classes 2, 3, and 4.



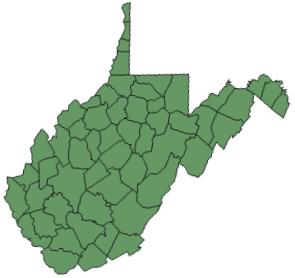
II. ASSESSMENT RATIOS

Reports in this section display data using sales verified by the assessor. The recording period of the sales involved is July 1, 2014 through June 30, 2015. This data is for the Tax Year 2016 assessed values representing property values as of July 1, 2015.

The three tables II.A, II.B, and II.C are maps showing the aggregate ratio, median, and coefficient of dispersion of improved residential assessed values to sale prices for all counties in West Virginia.

Table II.D shows the median or aggregate ratio and **C \ddot{O} D** data for residential improved property stratified by sale price level. If properties selling for different prices are assessed uniformly, then the median should be approximately the same regardless of sales price range.

Tables II.E through II.H display information for four different types of property: residential, apartment, commercial, and industrial. Table II.I shows the same information for all properties combined except farm and timber sold in the county. Each table lists the number of sales for improved property, vacant property, and a total of both, with aggregate ratio, median, and the **C \ddot{O} D** displayed. The final table, II.J, in this section lists statewide totals for each type of property. Statistics shown are the number of sales, aggregate ratio, median, and the **C \ddot{O} D**.

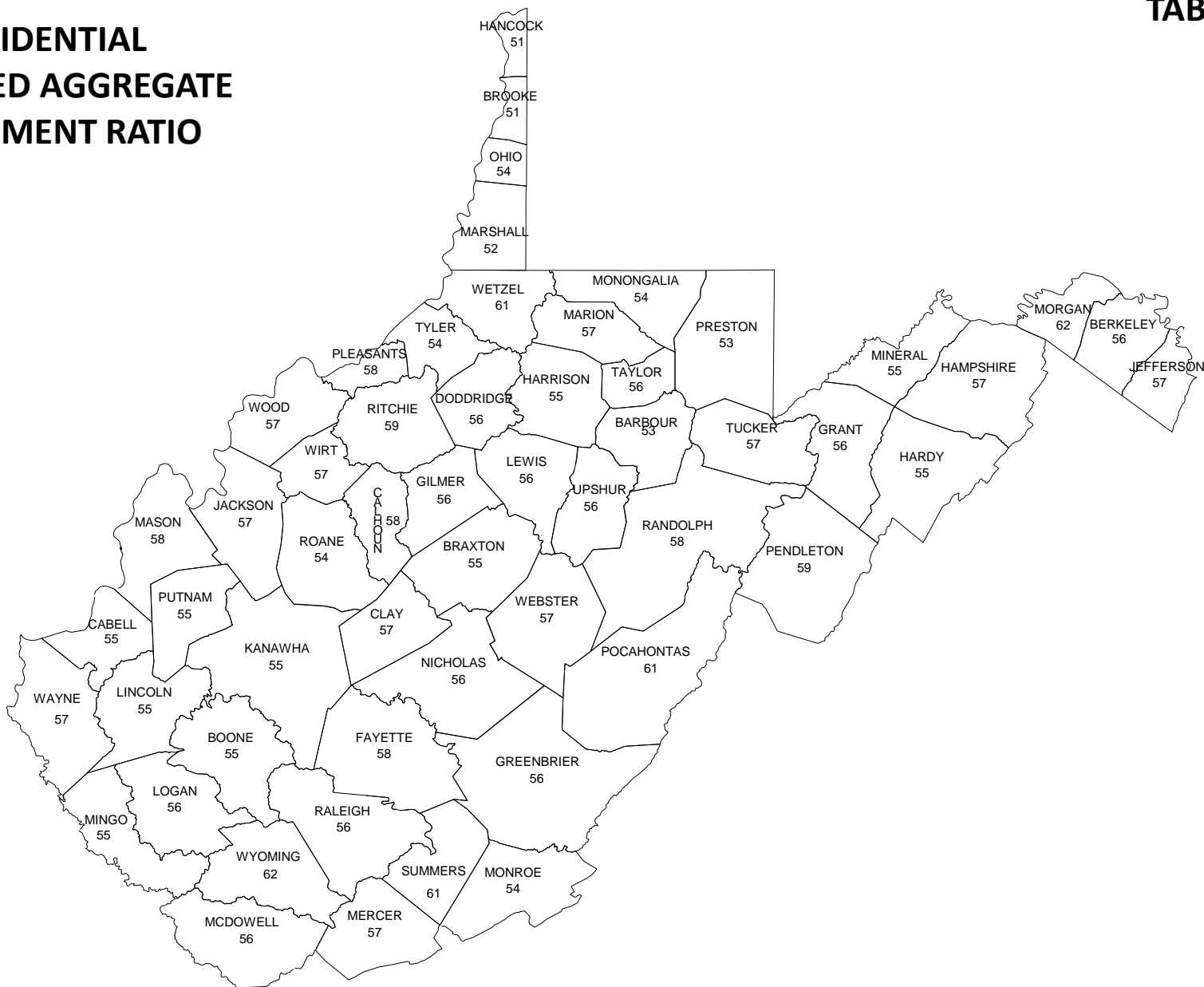


II. ASSESSMENT RATIOS (CONT.)

Exhibits II.K, II.L, and II.M are graphs which represent the aggregate ratio, median, and **C \ddot{O} D** values shown in Table II.J. These graphs show the aggregate ratios, medians, and **C \ddot{O} D**'s for residential, apartment, commercial, and industrial property. The aggregate ratios and medians are given for both improved and vacant property and compared with the "goal" aggregate ratio and median of sixty percent (60%) assessment. The **C \ddot{O} D**'s are also given for both improved and vacant property. The **C \ddot{O} D** goal for residential improved property is fifteen (15) or less. The goal **C \ddot{O} D** for all other property is twenty (20) or less.

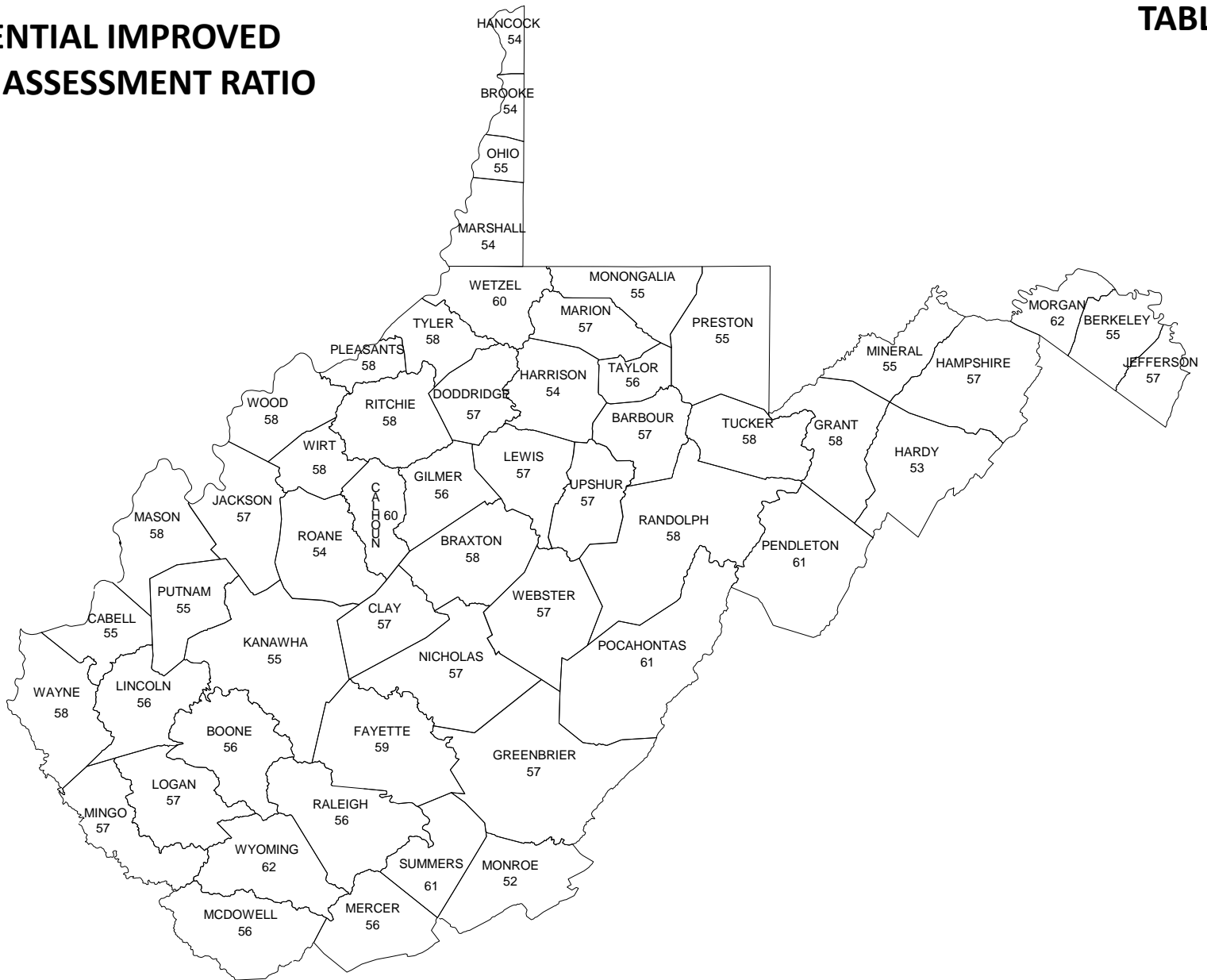
More detailed data for each county are available from the neighborhood, class and county summary reports. Examples of these reports are located in Appendix C, Appendix D, and Appendix E.

RESIDENTIAL IMPROVED AGGREGATE ASSESSMENT RATIO

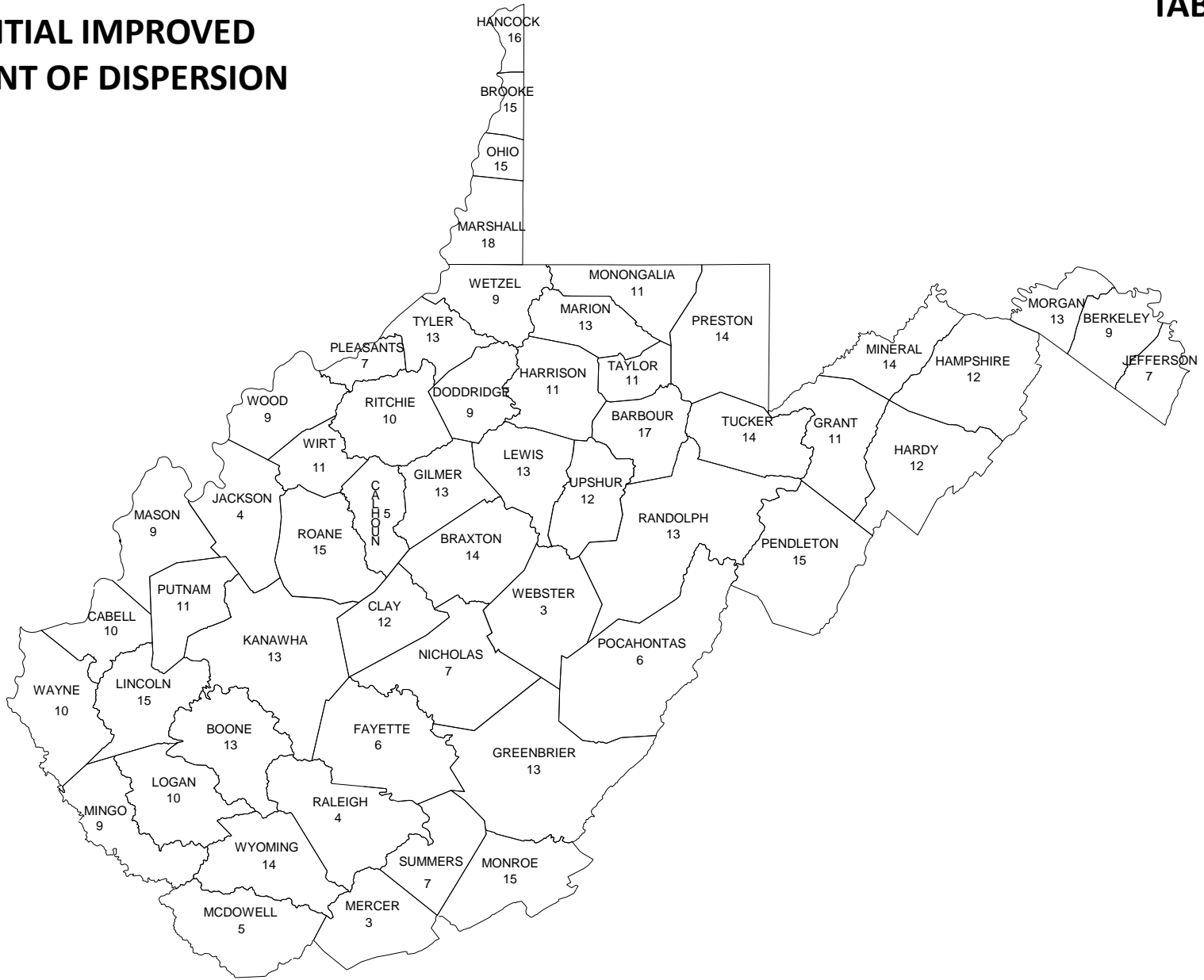


RESIDENTIAL IMPROVED MEDIAN ASSESSMENT RATIO

TABLE II.B



RESIDENTIAL IMPROVED COEFFICIENT OF DISPERSION



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

	0-19,999		20,000-39,999		40,000-59,999		60,000-79,999		80,000-99,999		100,000-149,999		150,000 & UP		ALL RANGES	
	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD
01 BARBOUR	60	4	65	12	61	19	57	21	54	13	57	7	42	17	57	17
02 BERKELEY	59	39	62	22	64	14	63	12	58	10	56	7	55	7	56	9
03 BOONE	0	0	59	16	61	15	59	10	51	10	55	8	56	13	56	13
04 BRAXTON	69	0	66	5	59	16	56	8	48	1	53	10	53	16	58	14
05 BROOKE	62	8	61	9	60	13	58	12	47	12	45	13	49	10	54	15
06 CABELL	109	22	62	14	59	10	58	10	56	11	55	9	55	8	55	10
07 CALHOUN	58	0	58	3	0	0	65	0	60	0	58	7	55	0	60	5
08 CLAY	59	11	63	15	57	6	46	0	51	2	64	0	0	0	57	12
09 DODDRIDGE	67	0	0	0	59	9	58	0	60	4	52	2	50	0	57	9
10 FAYETTE	63	6	62	7	60	4	60	5	58	6	57	7	58	5	59	6
11 GILMER	63	9	60	5	54	0	64	9	0	0	51	5	0	0	56	13
12 GRANT	96	0	0	0	63	18	59	6	59	2	53	11	57	6	58	11
13 GREENBRIER	60	63	64	18	60	8	59	12	56	6	54	13	56	9	57	13
14 HAMPSHIRE	53	2	64	13	59	13	60	19	58	11	57	12	57	8	57	12
15 HANCOCK	69	14	56	22	60	12	54	14	52	11	54	13	47	11	54	16
16 HARDY	0	0	67	5	62	9	54	7	58	13	52	7	54	11	55	12
17 HARRISON	54	0	61	11	61	12	59	15	55	10	54	9	55	9	55	11
18 JACKSON	0	0	60	4	59	5	59	5	58	4	57	4	57	4	57	4
19 JEFFERSON	0	0	0	0	59	5	60	8	60	6	58	6	57	7	57	7
20 KANAWHA	62	26	61	14	63	15	59	12	57	12	55	12	55	11	55	13
21 LEWIS	68	19	61	11	64	10	59	12	56	9	53	11	56	14	57	13
22 LINCOLN	61	0	74	18	58	8	56	10	57	5	58	12	50	8	56	15
23 LOGAN	66	6	63	8	59	7	54	8	58	5	53	11	57	8	57	10
24 MARION	0	0	78	9	65	11	63	14	60	10	55	12	56	11	57	13
25 MARSHALL	0	0	62	16	59	16	59	17	51	19	49	13	52	15	54	18
26 MASON	74	11	63	8	62	13	60	6	59	6	56	4	56	7	58	9
27 MCDOWELL	59	6	58	6	55	2	56	1	55	1	55	1	0	0	56	5
28 MERCER	59	4	59	4	57	4	57	3	57	3	56	2	57	3	57	3
29 MINERAL	60	5	64	0	60	15	57	9	59	14	54	17	54	11	55	14
30 MINGO	61	11	64	6	57	3	54	3	59	5	54	6	52	6	57	9
31 MONONGALIA	62	1	75	0	60	15	61	13	58	14	54	11	55	10	55	11
32 MONROE	60	11	59	21	59	12	60	13	53	9	52	14	53	12	54	15
33 MORGAN	75	0	85	19	76	16	62	13	70	13	61	9	60	10	62	13
34 NICHOLAS	61	5	60	8	61	5	58	3	56	5	56	8	56	8	57	7
35 OHIO	60	14	61	18	53	18	60	14	59	17	53	12	0	0	55	15
36 PENDLETON	0	0	61	0	52	28	60	15	64	3	59	11	57	15	61	15
37 PLEASANTS	0	0	0	0	63	4	61	3	60	6	57	5	57	5	58	7
38 POCAHONTAS	64	3	61	8	63	5	60	7	61	6	58	6	60	4	61	6
39 PRESTON	64	9	63	9	55	13	58	14	56	11	52	14	52	13	55	14
40 PUTNAM	63	0	78	21	62	15	58	20	55	13	55	10	55	10	55	11
41 RALEIGH	60	7	60	7	57	4	56	5	56	2	55	3	56	3	56	4
42 RANDOLPH	64	7	69	9	67	15	60	13	58	8	54	9	57	10	58	13
43 RITCHE	0	0	51	0	61	11	59	7	51	0	59	10	56	9	59	10
44 ROANE	63	10	56	20	61	16	64	9	49	9	54	10	52	10	54	15
45 SUMMERS	63	20	61	7	61	5	61	6	60	3	60	6	60	3	61	7
46 TAYLOR	0	0	53	6	54	16	57	18	57	9	58	12	56	8	56	11
47 TUCKER	0	0	67	17	64	12	56	5	61	14	59	14	57	13	58	14
48 TYLER	61	5	63	13	52	10	61	7	58	11	49	14	52	8	58	13
49 UPSHUR	56	9	66	12	66	6	61	12	59	8	56	10	55	13	57	12
50 WAYNE	60	13	64	10	60	8	57	9	54	6	57	8	57	8	58	10
51 WEBSTER	0	0	60	0	57	3	0	0	0	0	57	0	0	0	57	3
52 WETZEL	71	12	63	3	60	7	61	6	58	8	58	4	57	13	60	9
53 WIRT	57	28	62	8	50	0	58	3	65	0	56	13	57	0	58	11
54 WOOD	60	11	64	9	61	10	60	9	58	10	57	9	56	8	58	9
55 WYOMING	78	9	61	7	69	8	58	18	66	12	58	4	62	0	62	14

RESIDENTIAL PROPERTY ASSESSMENT TO SALES COMPARISON

TABLE II.E

	RESIDENTIAL IMPROVED			
	#SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	42	53	57	17
02 BERKELEY	1551	56	55	9
03 BOONE	38	55	56	13
04 BRAXTON	23	55	58	14
05 BROOKE	129	51	54	15
06 CABELL	623	55	55	10
07 CALHOUN	9	58	60	5
08 CLAY	15	57	57	12
09 DODDRIDGE	16	56	57	9
10 FAYETTE	212	58	59	6
11 GILMER	13	56	56	13
12 GRANT	32	56	58	11
13 GREENBRIER	207	56	57	13
14 HAMPSHIRE	143	57	57	12
15 HANCOCK	187	51	54	16
16 HARDY	89	55	53	12
17 HARRISON	307	55	54	11
18 JACKSON	111	57	57	4
19 JEFFERSON	721	57	57	7
20 KANAWHA	1255	55	55	13
21 LEWIS	86	56	57	13
22 LINCOLN	29	55	56	15
23 LOGAN	69	56	57	10
24 MARION	326	57	57	13
25 MARSHALL	143	52	54	18
26 MASON	102	58	58	9
27 MCDOWELL	40	56	56	5
28 MERCER	377	57	56	3
29 MINERAL	151	55	55	14
30 MINGO	30	55	57	9
31 MONONGALIA	1026	54	55	11
32 MONROE	64	54	52	15
33 MORGAN	152	62	62	13
34 NICHOLAS	93	56	57	7
35 OHIO	319	54	55	15
36 PENDLETON	22	59	61	15
37 PLEASANTS	19	58	58	7
38 POCAHONTAS	133	61	61	6
39 PRESTON	142	53	55	14
40 PUTNAM	725	55	55	11
41 RALEIGH	420	56	56	4
42 RANDOLPH	148	58	58	13
43 RITCHIE	26	59	58	10
44 ROANE	50	54	54	15
45 SUMMERS	62	61	61	7
46 TAYLOR	74	56	56	11
47 TUCKER	59	57	58	14
48 TYLER	39	54	58	13
49 UPSHUR	114	56	57	12
50 WAYNE	146	57	58	10
51 WEBSTER	5	57	57	3
52 WETZEL	32	61	60	9
53 WIRT	20	57	58	11
54 WOOD	669	57	58	9
55 WYOMING	19	62	62	14

RESIDENTIAL VACANT			
#SALES	AGG RATIO	MEDIAN	COD
4	57	61	14
119	57	57	14
4	56	56	2
6	69	69	7
13	42	56	17
40	48	57	13
3	59	57	8
10	64	61	13
3	62	66	4
46	54	60	14
3	61	65	8
3	58	58	14
82	56	56	8
45	57	60	15
12	45	54	20
21	54	58	13
10	55	54	7
29	59	58	4
39	59	60	8
17	61	65	12
22	60	59	10
13	57	56	10
12	56	59	7
7	57	56	7
4	61	61	20
29	59	60	11
8	58	60	4
58	57	56	4
16	61	62	12
9	57	63	17
45	58	60	12
21	62	61	10
50	58	62	21
38	58	60	6
15	61	58	19
8	49	56	15
1	55	55	0
28	59	60	6
28	53	57	16
75	50	59	15
57	58	59	16
29	58	59	17
9	58	56	8
5	52	55	11
32	61	60	4
12	62	62	11
11	58	58	17
2	46	50	14
14	56	57	9
19	60	65	8
3	51	59	7
2	59	60	3
9	62	69	10
40	53	58	13
6	30	60	12

RESIDENTIAL COUNTY TOTAL			
#SALES	AGG RATIO	MEDIAN	COD
46	53	57	17
1670	56	56	9
42	55	56	12
29	55	62	14
142	51	54	16
663	55	56	10
12	58	59	6
25	58	59	13
19	56	59	9
258	58	59	8
16	57	59	12
35	57	58	12
289	56	57	11
188	57	58	12
199	51	54	16
110	55	54	13
317	55	54	10
140	57	57	4
760	57	57	7
1272	55	56	13
108	56	58	13
42	55	56	13
81	56	57	10
333	57	57	13
147	52	54	18
131	58	59	10
48	56	57	6
435	57	56	3
167	55	56	14
39	55	58	12
1071	54	55	11
85	54	56	14
202	62	62	15
131	56	59	7
334	54	55	15
30	57	61	15
20	58	58	7
161	60	61	6
170	53	55	14
800	54	55	12
477	56	56	5
177	58	58	14
35	59	57	10
55	54	54	14
94	61	60	6
86	56	56	12
70	57	58	15
41	54	58	13
128	56	57	12
165	57	58	10
8	56	58	5
34	61	60	8
29	58	60	13
709	57	58	10
25	61	61	13

**APARTMENT PROPERTY
ASSESSMENT TO SALES
COMPARISON**

	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	2	79	69	23	0	0	0	0	2	79	69	23
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	2	54	52	10	0	0	0	0	2	54	52	10
16 HARDY	0	0	0	0	0	0	0	0	0	0	0	0
17 HARRISON	1	56	56	0	0	0	0	0	1	56	56	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	7	59	59	4	0	0	0	0	7	59	59	4
21 LEWIS	0	0	0	0	0	0	0	0	0	0	0	0
22 LINCOLN	0	0	0	0	0	0	0	0	0	0	0	0
23 LOGAN	0	0	0	0	0	0	0	0	0	0	0	0
24 MARION	0	0	0	0	0	0	0	0	0	0	0	0
25 MARSHALL	0	0	0	0	0	0	0	0	0	0	0	0
26 MASON	0	0	0	0	0	0	0	0	0	0	0	0
27 MCDOWELL	0	0	0	0	0	0	0	0	0	0	0	0
28 MERCER	0	0	0	0	0	0	0	0	0	0	0	0
29 MINERAL	0	0	0	0	0	0	0	0	0	0	0	0
30 MINGO	0	0	0	0	0	0	0	0	0	0	0	0
31 MONONGALIA	2	54	56	4	0	0	0	0	2	54	56	4
32 MONROE	0	0	0	0	0	0	0	0	0	0	0	0
33 MORGAN	0	0	0	0	0	0	0	0	0	0	0	0
34 NICHOLAS	0	0	0	0	0	0	0	0	0	0	0	0
35 OHIO	1	56	56	0	0	0	0	0	1	56	56	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	3	49	59	21	0	0	0	0	3	49	59	21
43 RITCHE	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

INDUSTRIAL PROPERTY ASSESSMENT TO SALES COMPARISON

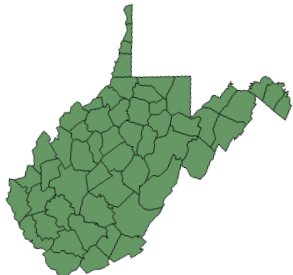
	INDUSTRIAL IMPROVED					INDUSTRIAL VACANT					INDUSTRIAL COUNTY TOTAL			
	# SALES	AGG RATIO	MEDIAN	COD		# SALES	AGG RATIO	MEDIAN	COD		# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0		0	0	0	0		0	0	0	0
02 BERKELEY	0	0	0	0		0	0	0	0		0	0	0	0
03 BOONE	0	0	0	0		0	0	0	0		0	0	0	0
04 BRAXTON	0	0	0	0		0	0	0	0		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 RITCHE	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

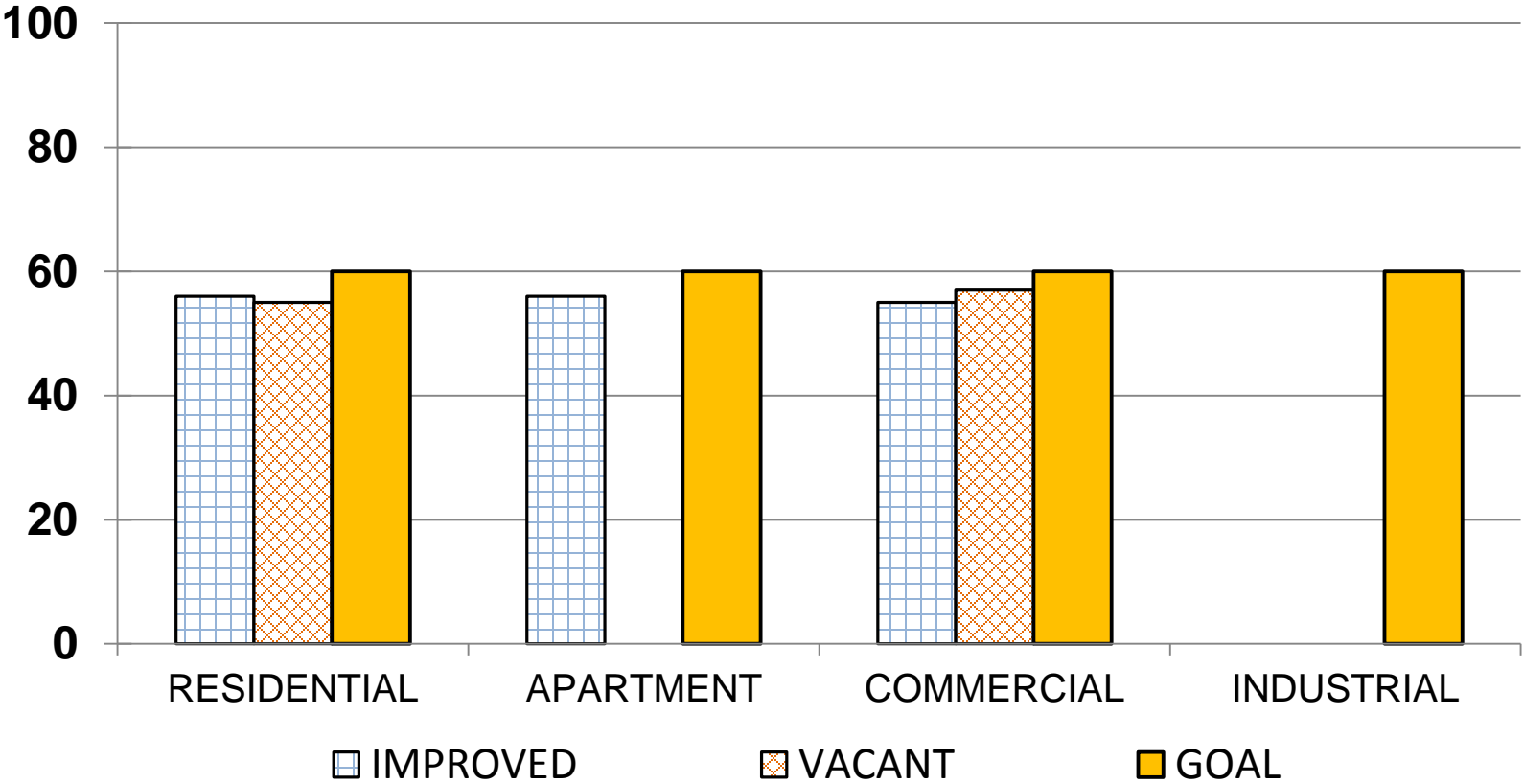
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	48	53	57	17
02 BERKELEY	1685	56	56	9
03 BOONE	43	55	56	12
04 BRAXTON	30	55	62	13
05 BROOKE	150	51	55	16
06 CABELL	676	55	56	10
07 CALHOUN	12	58	59	6
08 CLAY	26	59	60	13
09 DODDRIDGE	19	56	59	9
10 FAYETTE	267	58	59	8
11 GILMER	17	56	58	13
12 GRANT	36	56	58	12
13 GREENBRIER	296	56	57	11
14 HAMPSHIRE	191	57	58	12
15 HANCOCK	205	51	54	16
16 HARDY	116	55	54	13
17 HARRISON	326	55	54	10
18 JACKSON	144	57	57	5
19 JEFFERSON	761	57	57	7
20 KANAWHA	1311	56	56	13
21 LEWIS	111	56	58	13
22 LINCOLN	43	56	56	13
23 LOGAN	84	56	57	10
24 MARION	335	57	57	13
25 MARSHALL	154	53	55	18
26 MASON	135	58	59	10
27 MCDOWELL	49	56	57	6
28 MERCER	462	56	56	3
29 MINERAL	168	55	56	14
30 MINGO	39	55	58	12
31 MONONGALIA	1092	54	55	11
32 MONROE	85	54	56	14
33 MORGAN	204	62	62	15
34 NICHOLAS	136	56	59	7
35 OHIO	351	54	55	15
36 PENDLETON	30	57	61	15
37 PLEASANTS	21	57	57	7
38 POCAHONTAS	164	60	61	6
39 PRESTON	173	53	55	15
40 PUTNAM	824	54	55	12
41 RALEIGH	500	56	56	5
42 RANDOLPH	184	57	58	14
43 RITCHIE	37	59	57	10
44 ROANE	55	54	54	14
45 SUMMERS	94	61	60	6
46 TAYLOR	86	56	56	12
47 TUCKER	70	57	58	15
48 TYLER	42	54	58	14
49 UPSHUR	129	55	57	12
50 WAYNE	170	57	58	10
51 WEBSTER	8	56	58	5
52 WETZEL	34	61	60	8
53 WIRT	30	58	60	14
54 WOOD	724	57	58	10
55 WYOMING	25	61	61	13

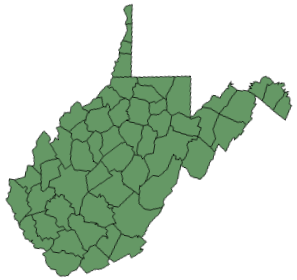
**STATEWIDE SUMMARY
ALL PROPERTY
ALL SALES COMPARISON
SALES PERIOD: JULY 1, 2014 – JUNE 30, 2015**

	NUMBER OF SALES	AGGREGATE RATIO	MEDIAN	COEFFICIENT OF DISPERSION
RESIDENTIAL				
IMPROVED	12012	56	56	12
VACANT	1293	55	59	17
TOTAL	13305	56	56	12
APARTMENT				
IMPROVED	19	56	58	21
VACANT	0	0	0	0
TOTAL	19	56	58	21
COMMERCIAL				
IMPROVED	249	55	58	17
VACANT	44	57	58	7
TOTAL	293	55	58	15
INDUSTRIAL				
IMPROVED	0	0	0	0
VACANT	0	0	0	0
TOTAL	0	0	0	0
TIMBER				
IMPROVED	2	57	67	19
VACANT	7	16	15	33
TOTAL	9	28	17	90
FARM				
IMPROVED	59	29	27	59
VACANT	27	11	4	232
TOTAL	86	27	24	72
ALL PROPERTY TOTAL	13712	55	56	13
LESS FARM & TIMBER	13617	56	56	12

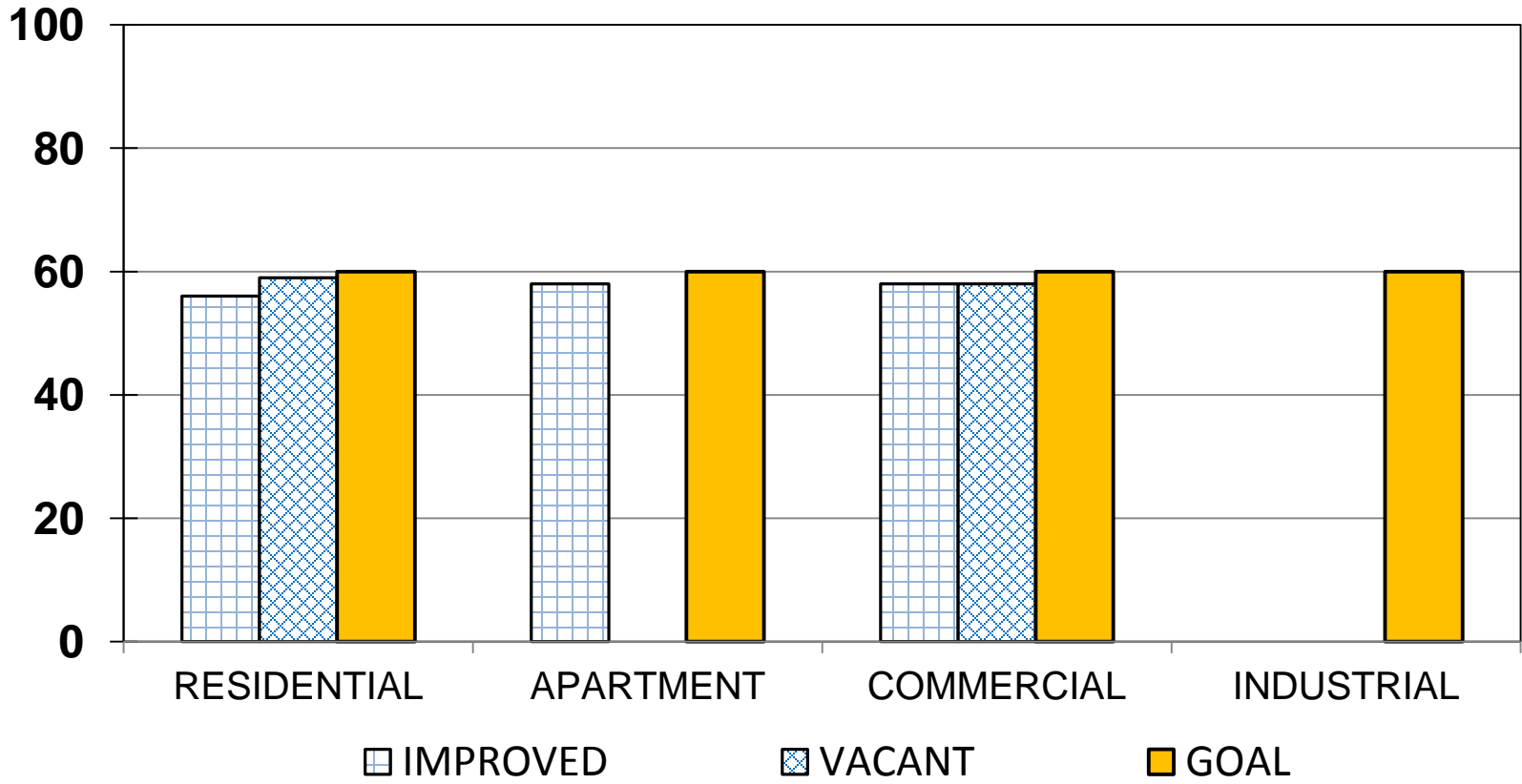


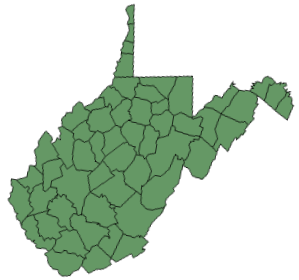
STATEWIDE SUMMARY AGGREGATE RATIOS FOR IMPROVED AND VACANT PROPERTY



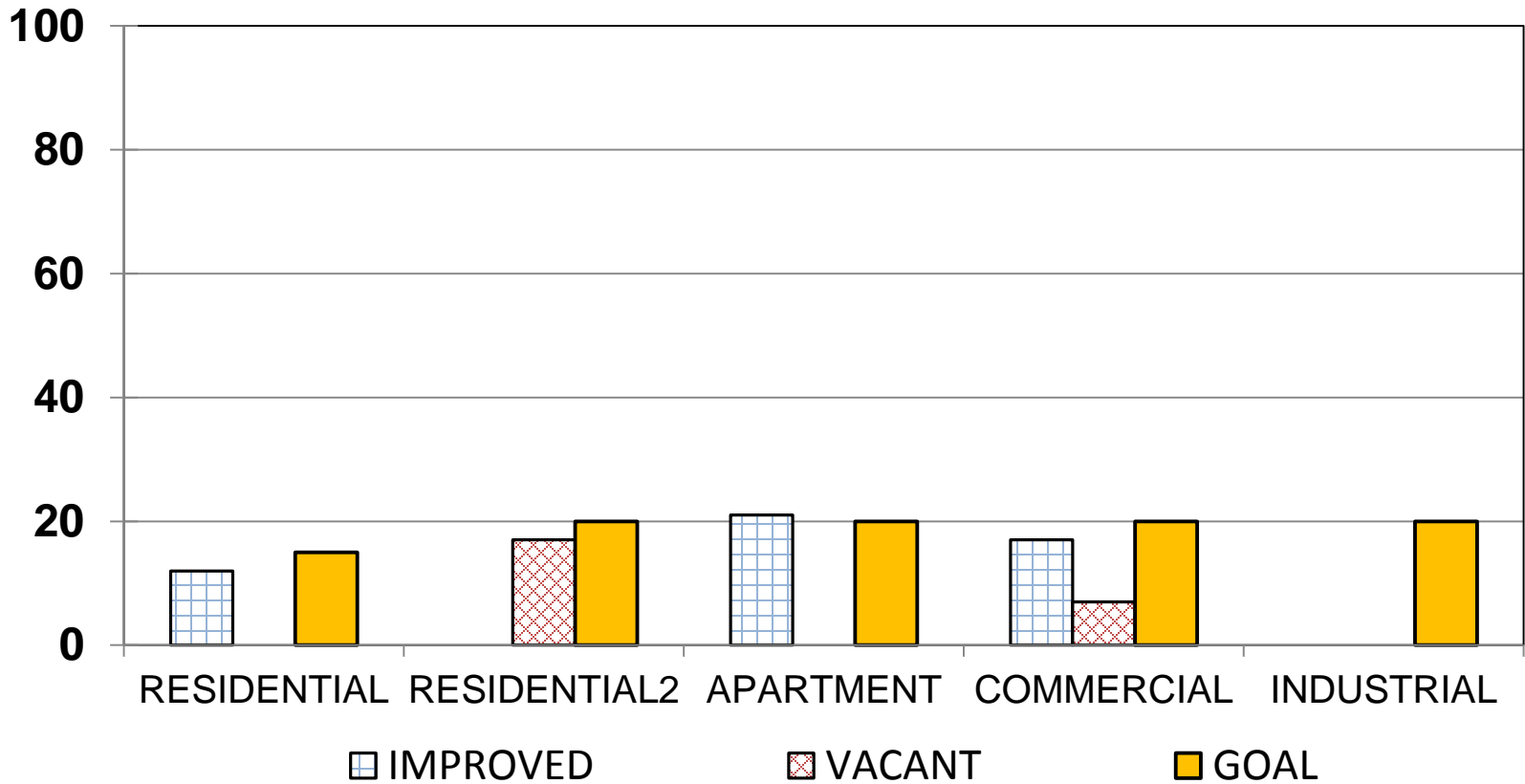


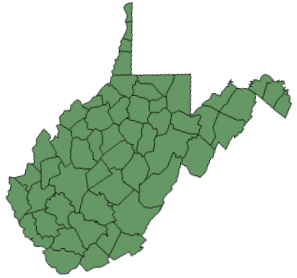
STATEWIDE SUMMARY MEDIAN RATIOS FOR IMPROVED AND VACANT PROPERTY





STATEWIDE SUMMARY COEFFICIENT OF DISPERSION FOR IMPROVED AND VACANT PROPERTY





III. TAX CLASS COMPARISON OF ASSESSMENT RATIOS

This section reports on the median and **C \tilde{O} D** for 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, 2014 through June 30, 2015.

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

**RESIDENTIAL IMPROVED
PROPERTY
TAX CLASS COMPARISON**

TABLE III.A

	CLASS 2			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	36	54	56	16
02 BERKELEY	1489	56	55	9
03 BOONE	34	55	56	12
04 BRAXTON	14	53	56	15
05 BROOKE	102	50	52	15
06 CABELL	561	54	55	9
07 CALHOUN	8	58	60	5
08 CLAY	8	56	57	13
09 DODDRIDGE	15	55	57	9
10 FAYETTE	195	58	59	6
11 GILMER	5	54	56	15
12 GRANT	27	58	58	10
13 GREENBRIER	161	55	56	13
14 HAMPSHIRE	122	57	57	12
15 HANCOCK	164	51	54	15
16 HARDY	79	55	53	12
17 HARRISON	281	54	54	10
18 JACKSON	100	57	57	5
19 JEFFERSON	689	57	57	7
20 KANAWHA	1119	55	55	12
21 LEWIS	64	55	56	13
22 LINCOLN	25	55	56	14
23 LOGAN	59	55	56	10
24 MARION	298	56	56	13
25 MARSHALL	124	52	53	18
26 MASON	86	58	57	9
27 MCDOWELL	32	56	56	5
28 MERCER	321	57	56	3
29 MINERAL	133	55	55	14
30 MINGO	21	55	56	9
31 MONONGALIA	885	54	55	10
32 MONROE	57	54	52	14
33 MORGAN	136	62	62	13
34 NICHOLAS	87	56	57	7
35 OHIO	265	54	54	14
36 PENDLETON	18	60	62	13
37 PLEASANTS	18	57	58	7
38 POCAHONTAS	69	60	61	7
39 PRESTON	128	53	54	14
40 PUTNAM	687	55	55	10
41 RALEIGH	374	56	56	3
42 RANDOLPH	122	57	57	13
43 RITCHE	25	59	58	10
44 ROANE	40	53	53	13
45 SUMMERS	36	61	61	5
46 TAYLOR	69	56	56	11
47 TUCKER	16	52	53	13
48 TYLER	36	54	58	13
49 UPSHUR	104	56	57	12
50 WAYNE	126	57	57	9
51 WEBSTER	5	57	57	3
52 WETZEL	26	62	60	8
53 WIRT	16	55	57	11
54 WOOD	616	57	58	9
55 WYOMING	12	61	61	12

	CLASS 3			
	# SALES	AGG RATIO	MEDIAN	COD
4	41	66	28	
44	58	57	11	
3	56	56	14	
8	59	61	9	
6	55	56	11	
14	57	57	7	
1	56	56	0	
7	58	57	12	
1	63	63	0	
7	57	60	10	
5	61	60	12	
5	48	50	11	
24	60	59	13	
19	56	57	12	
5	52	56	18	
6	52	69	13	
6	52	55	8	
6	56	57	2	
16	57	58	7	
42	61	58	17	
16	58	60	13	
3	63	70	11	
6	66	66	8	
3	70	72	12	
4	47	47	7	
12	58	61	11	
8	58	58	7	
29	56	56	2	
8	54	56	11	
6	55	56	9	
81	55	57	9	
6	62	54	24	
16	63	62	11	
3	62	64	4	
7	48	54	17	
4	49	48	15	
1	65	65	0	
62	61	61	6	
10	50	62	15	
25	56	57	21	
25	57	57	7	
12	56	60	14	
0	0	0	0	
9	60	66	14	
20	61	60	10	
2	67	68	8	
40	58	61	13	
1	47	47	0	
4	52	55	9	
6	54	57	15	
0	0	0	0	
1	66	66	0	
2	68	68	0	
10	58	61	11	
5	67	67	11	

	CLASS 4			
	# SALES	AGG RATIO	MEDIAN	COD
2	62	61	7	
18	59	60	11	
1	72	72	0	
1	47	47	0	
21	63	64	9	
48	60	61	18	
0	0	0	0	
0	0	0	0	
0	0	0	0	
10	59	62	4	
3	57	54	6	
0	0	0	0	
22	57	59	8	
2	59	58	5	
18	56	55	15	
4	53	53	4	
20	64	62	12	
5	58	56	6	
16	59	59	6	
94	58	59	14	
6	58	64	18	
1	55	55	0	
4	60	61	6	
25	65	66	11	
15	61	60	16	
4	58	59	5	
0	0	0	0	
27	58	59	4	
10	61	63	12	
3	65	62	11	
60	50	51	18	
1	60	60	0	
0	0	0	0	
3	60	61	4	
47	61	59	14	
0	0	0	0	
0	0	0	0	
2	62	63	2	
4	51	51	12	
13	69	67	12	
21	57	57	4	
14	63	62	15	
1	51	51	0	
1	60	60	0	
6	62	62	6	
3	58	52	13	
3	57	58	5	
2	68	66	6	
6	63	60	22	
14	61	62	8	
0	0	0	0	
5	56	57	13	
2	56	59	10	
43	58	60	11	
2	66	73	20	

**RESIDENTIAL VACANT
PROPERTY
TAX CLASS COMPARISON**

TABLE III.B

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

	CLASS 3			
	# SALES	AGG RATIO	MEDIAN	COD
4	57	61	14	
110	57	56	14	
3	55	56	2	
4	72	74	6	
5	49	48	10	
30	46	56	14	
3	59	57	8	
6	63	59	10	
1	67	67	0	
14	41	60	18	
3	61	65	8	
2	57	58	21	
72	56	55	8	
44	57	61	15	
7	38	35	32	
19	54	58	14	
6	55	54	4	
17	58	58	4	
34	59	59	8	
9	59	59	13	
17	60	59	10	
7	50	54	9	
9	55	57	9	
6	58	57	5	
1	64	64	0	
22	59	61	13	
3	59	60	6	
18	57	57	4	
13	62	64	10	
6	59	65	8	
42	58	60	12	
10	56	58	13	
39	60	62	20	
14	62	62	5	
8	63	60	21	
6	49	52	12	
0	0	0	0	
17	58	60	6	
24	53	57	17	
37	46	58	16	
36	58	59	22	
26	58	58	17	
4	58	58	10	
4	52	57	13	
31	61	59	4	
9	62	62	12	
9	57	57	21	
2	46	50	14	
12	56	57	10	
6	66	69	6	
2	50	54	11	
1	58	58	0	
2	56	62	13	
15	53	60	10	
2	62	62	0	

	CLASS 4			
	# SALES	AGG RATIO	MEDIAN	COD
0	0	0	0	
0	0	0	0	
1	57	57	0	
0	0	0	0	
2	31	36	21	
6	57	58	15	
0	0	0	0	
0	0	0	0	
0	0	0	0	
3	61	62	4	
0	0	0	0	
0	0	0	0	
9	58	60	4	
1	52	52	0	
4	60	62	5	
0	0	0	0	
3	56	60	7	
2	55	57	4	
3	56	58	4	
3	71	71	2	
2	60	60	3	
0	0	0	0	
1	59	59	0	
0	0	0	0	
3	56	57	24	
2	61	61	3	
2	62	62	5	
10	58	58	4	
1	34	34	0	
2	28	37	63	
2	52	53	13	
0	0	0	0	
2	64	42	84	
3	57	57	4	
3	56	48	13	
1	64	64	0	
0	0	0	0	
2	56	55	7	
1	54	54	0	
5	43	57	13	
4	58	58	10	
2	57	57	8	
0	0	0	0	
1	55	55	0	
1	62	62	0	
1	60	60	0	
2	58	58	1	
0	0	0	0	
0	0	0	0	
3	61	66	5	
0	0	0	0	
1	61	61	0	
0	0	0	0	
2	47	47	5	
1	21	21	0	

**APARTMENT IMPROVED
PROPERTY
TAX CLASS COMPARISON**

	CLASS 2			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0
02 BERKELEY	0	0	0	0
03 BOONE	0	0	0	0
04 BRAXTON	0	0	0	0
05 BROOKE	0	0	0	0
06 CABELL	0	0	0	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 HAMPSHIRE	0	0	0	0
15 HANCOCK	0	0	0	0
16 HARDY	0	0	0	0
17 HARRISON	0	0	0	0
18 JACKSON	0	0	0	0
19 JEFFERSON	0	0	0	0
20 KANAWHA	1	59	59	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	0	0	0	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 RITCHE	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
01 BARBOUR	0	0	0	0
02 BERKELEY	0	0	0	0
03 BOONE	0	0	0	0
04 BRAXTON	0	0	0	0
05 BROOKE	0	0	0	0
06 CABELL	0	0	0	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 HAMPSHIRE	0	0	0	0
15 HANCOCK	0	0	0	0
16 HARDY	0	0	0	0
17 HARRISON	0	0	0	0
18 JACKSON	0	0	0	0
19 JEFFERSON	0	0	0	0
20 KANAWHA	3	62	60	6
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	1	54	54	0
32 MONROE	0	0	0	0
33 MORGAN	0	0	0	0
34 NICHOLAS	0	0	0	0
35 OHIO	0	0	0	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	1	41	41	0
43 RITCHE	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 4			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0
02 BERKELEY	2	79	69	23
03 BOONE	0	0	0	0
04 BRAXTON	0	0	0	0
05 BROOKE	0	0	0	0
06 CABELL	0	0	0	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 HAMPSHIRE	0	0	0	0
15 HANCOCK	2	54	52	10
16 HARDY	0	0	0	0
17 HARRISON	1	56	56	0
18 JACKSON	0	0	0	0
19 JEFFERSON	0	0	0	0
20 KANAWHA	3	57	59	2
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	1	58	58	0
32 MONROE	0	0	0	0
33 MORGAN	0	0	0	0
34 NICHOLAS	0	0	0	0
35 OHIO	1	56	56	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	2	67	69	15
43 RITCHE	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

**COMMERCIAL IMPROVED
PROPERTY
TAX CLASS COMPARISON**

TABLE III.D

	CLASS 2			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	1	80	80	0
02 BERKELEY	0	0	0	0
03 BOONE	0	0	0	0
04 BRAXTON	0	0	0	0
05 BROOKE	0	0	0	0
06 CABELL	0	0	0	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	1	59	59	0
14 HAMPSHIRE	0	0	0	0
15 HANCOCK	1	34	34	0
16 HARDY	0	0	0	0
17 HARRISON	0	0	0	0
18 JACKSON	1	62	62	0
19 JEFFERSON	0	0	0	0
20 KANAWHA	1	59	59	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	1	56	56	0
26 MASON	0	0	0	0
27 MCDOWELL	1	54	54	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	64	64	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 RITCHE	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

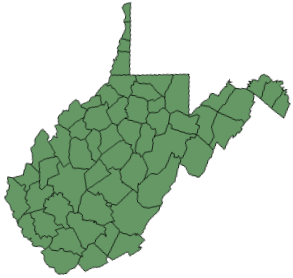
	CLASS 3			
	# SALES	AGG RATIO	MEDIAN	COD
0	0	0	0	0
4	56	53	24	
0	0	0	0	
1	64	64	0	
0	0	0	0	
1	65	65	0	
0	0	0	0	
1	72	72	0	
0	0	0	0	
4	59	60	2	
1	48	48	0	
1	50	50	0	
2	55	55	1	
0	0	0	0	
0	0	0	0	
3	62	60	12	
2	57	57	1	
0	0	0	0	
0	0	0	0	
10	59	59	13	
2	63	65	5	
0	0	0	0	
1	63	63	0	
0	0	0	0	
2	65	65	3	
0	0	0	0	
0	0	0	0	
11	54	54	2	
0	0	0	0	
0	0	0	0	
4	50	51	16	
0	0	0	0	
1	65	65	0	
3	58	59	2	
1	71	71	0	
0	0	0	0	
0	0	0	0	
1	60	60	0	
1	60	60	0	
15	49	55	10	
11	59	58	5	
1	64	64	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
1	28	28	0	
3	58	59	8	
0	0	0	0	
0	0	0	0	
0	0	0	0	
1	43	43	0	
8	51	57	22	
0	0	0	0	

	CLASS 4			
	# SALES	AGG RATIO	MEDIAN	COD
1	50	50	0	
4	53	53	20	
1	66	66	0	
0	0	0	0	
8	64	66	17	
9	60	62	8	
0	0	0	0	
0	0	0	0	
0	0	0	0	
4	50	56	11	
0	0	0	0	
0	0	0	0	
4	59	60	13	
3	58	59	8	
3	59	55	7	
3	58	61	5	
6	60	60	4	
3	61	62	3	
1	62	62	0	
18	59	61	18	
1	61	61	0	
1	66	66	0	
0	0	0	0	
2	60	61	3	
4	65	64	3	
4	59	58	2	
0	0	0	0	
11	57	57	3	
0	0	0	0	
0	0	0	0	
8	55	58	12	
0	0	0	0	
0	0	0	0	
1	62	62	0	
12	52	55	13	
0	0	0	0	
1	56	56	0	
2	66	66	0	
0	0	0	0	
5	37	50	17	
8	55	58	8	
2	58	58	2	
2	63	58	22	
0	0	0	0	
0	0	0	0	
0	0	0	0	
1	75	75	0	
0	0	0	0	
2	64	62	3	
0	0	0	0	
0	0	0	0	
1	43	43	0	
3	61	61	3	
0	0	0	0	

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	RITCHE	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

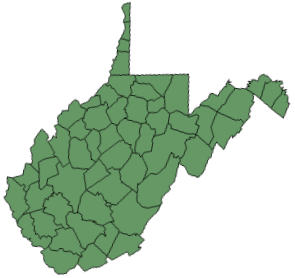
WV Code 11-3-1(d) requires the Tax Commissioner to ascertain annually if an assessor is failing to assess all property at 60% of its true and actual value. One of the criteria for determining whether the assessor has made a satisfactory showing is an “appraisal evaluation”, more commonly known as a ratio 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, 2015 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 2016 as of January 2016 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**

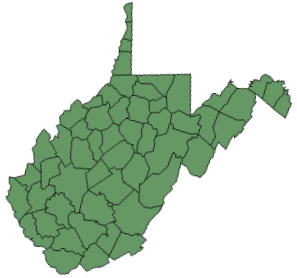
TABLE IV.A

		TOTAL LESS F&T	
		Median or AGG	COD
1	BARBOUR	95	15
2	BERKELEY	93	9
3	BOONE	94	12
4	BRAXTON	103	13
5	BROOKE	92	16
6	CABELL	93	10
7	CALHOUN	98	6
8	CLAY	99	13
9	DODDRIDGE	98	9
10	FAYETTE	99	8
11	GILMER	93	14
12	GRANT	96	12
13	GREENBRIER	94	11
14	HAMPSHIRE	97	12
15	HANCOCK	90	16
16	HARDY	92	15
17	HARRISON	91	11
18	JACKSON	96	5
19	JEFFERSON	95	7
20	KANAWHA	93	13
21	LEWIS	97	13
22	LINCOLN	94	13
23	LOGAN	95	10
24	MARION	95	13
25	MARSHALL	92	18
26	MASON	96	14
27	MCDOWELL	94	6
28	MERCER	94	3
29	MINERAL	94	14
30	MINGO	96	11
31	MONONGALIA	92	11
32	MONROE	93	14
33	MORGAN	103	15
34	NICHOLAS	98	7
35	OHIO	92	15
36	PENDLETON	101	15
37	PLEASANTS	96	7
38	POCAHONTAS	102	6
39	PRESTON	92	15
40	PUTNAM	92	14
41	RALEIGH	93	5
42	RANDOLPH	97	14
43	RITCHIE	98	10
44	ROANE	91	14
45	SUMMERS	102	6
46	TAYLOR	94	12
47	TUCKER	96	15
48	TYLER	97	14
49	UPSHUR	95	12
50	WAYNE	97	10
51	WEBSTER	96	5
52	WETZEL	102	8
53	WIRT	101	14
54	WOOD	97	10
55	WYOMING	102	13



V. APPENDICES

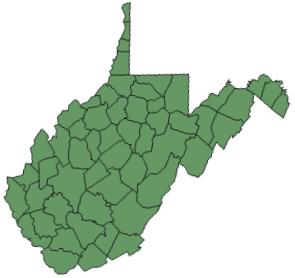
	Page
APPENDIX A SALES ENTRY & VERIFICATION	31
APPENDIX B TOTAL SALES BY VALIDITY CODE.....	36
APPENDIX C NEIGHBORHOOD SUMMARY.....	37
APPENDIX D CLASS SUMMARY	38
APPENDIX E COUNTY SUMMARY	39
APPENDIX F STATE SUMMARY	40



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:

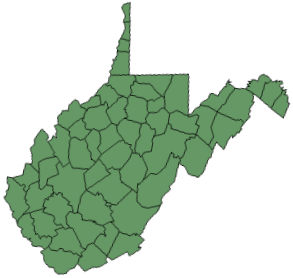
DATE – Character positions are provided for the two digit number of the month, the two digit number of the day, and the last four digits of the year of the sale. Each character position must be filled in. Use leading zeros if necessary.

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.

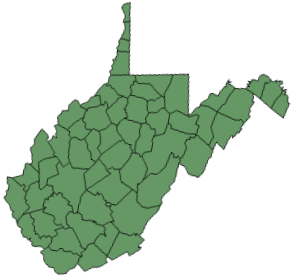
SOURCE – Refers to the source of the sales data entered in this section. Four alternatives are provided. Enter the code which is most representative of the source. Only **ONE** code may be entered.

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.

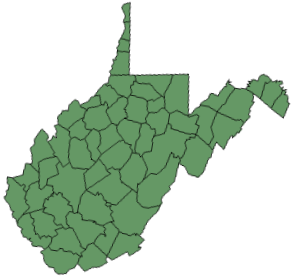
Enter 4 OTHER to indicate that the information was obtained from conveyance fee, similar transfer records, or any other source.



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

APPENDIX B

CODE

JULY 2014 – JUNE 2015

	TOTAL SALES KEYED	VALID ARM S 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	454	65	201	55	7	44	34	7	0	5	36
02 BERKELEY	3507	1696	723	191	179	83	603	26	0	6	0
03 BOONE	485	43	240	77	9	30	61	21	0	4	0
04 BRAXTON	351	36	137	39	13	32	43	20	0	14	17
05 BROOKE	447	158	125	61	1	29	21	16	0	36	0
06 CABELL	2062	683	305	519	46	142	289	58	1	19	0
07 CALHOUN	185	13	87	56	1	18	7	3	0	0	0
08 CLAY	272	26	131	63	3	26	15	7	0	0	1
09 DODDRIDGE	257	23	139	52	2	10	7	8	0	14	2
10 FAYETTE	2359	279	928	260	6	604	250	22	0	5	5
11 GILMER	250	17	66	75	2	73	12	3	0	2	0
12 GRANT	300	37	135	86	7	22	13	0	0	0	0
13 GREENBRIER	1104	314	402	191	49	49	73	9	0	17	0
14 HAMPSHIRE	826	201	195	172	93	33	125	6	0	1	0
15 HANCOCK	716	217	219	103	3	38	116	16	0	4	0
16 HARDY	485	131	117	97	10	72	39	6	0	13	0
17 HARRISON	2132	336	816	432	67	66	212	77	121	5	0
18 JACKSON	1132	149	180	223	13	473	82	11	0	1	0
19 JEFFERSON	1878	775	607	130	65	53	238	7	0	3	0
20 KANAWHA	4133	1337	949	805	90	219	623	95	0	6	9
21 LEWIS	502	121	234	94	4	14	28	6	0	1	0
22 LINCOLN	382	44	143	99	2	37	35	10	0	9	3
23 LOGAN	652	84	291	143	4	41	70	10	0	1	8
24 MARION	1423	338	438	237	81	102	185	39	0	3	0
25 MARSHALL	960	169	325	141	13	41	34	43	0	7	187
26 MASON	878	160	353	66	28	132	100	22	0	16	1
27 MCDOWELL	581	53	304	124	0	33	50	7	0	4	6
28 MERCER	1560	480	585	319	26	41	93	15	0	1	0
29 MINERAL	588	176	181	64	28	27	97	9	0	5	1
30 MINGO	1053	39	353	92	6	403	149	10	0	1	0
31 MONONGALIA	2901	1142	913	302	81	306	65	17	0	1	74
32 MONROE	472	110	165	128	11	17	31	5	0	5	0
33 MORGAN	552	220	75	117	5	24	111	0	0	0	0
34 NICHOLAS	654	158	299	117	8	36	33	2	0	1	0
35 OHIO	998	382	277	128	19	71	76	22	2	19	2
36 PENDLETON	167	34	58	57	2	11	5	0	0	0	0
37 PLEASANTS	185	26	87	27	5	19	7	4	0	9	1
38 POCAHONTAS	456	172	143	70	13	24	28	5	0	1	0
39 PRESTON	1115	196	449	245	16	64	104	11	0	29	1
40 PUTNAM	1638	837	371	107	49	76	168	18	0	12	0
41 RALEIGH	2086	506	801	377	59	93	228	12	0	3	7
42 RANDOLPH	661	191	189	82	12	66	35	9	0	43	34
43 RITCHIE	354	46	193	52	2	16	23	13	0	2	7
44 ROANE	438	67	197	94	15	21	23	18	0	3	0
45 SUMMERS	632	101	114	103	6	270	26	12	0	0	0
46 TAYLOR	421	92	163	122	5	9	27	3	0	0	0
47 TUCKER	234	79	65	37	2	15	23	4	0	8	1
48 TYLER	264	53	97	59	7	10	22	6	0	0	10
49 UPSHUR	559	132	196	150	20	22	34	3	0	1	1
50 WAYNE	966	184	372	206	10	40	134	17	0	3	0
51 WEBSTER	239	7	114	47	10	30	14	11	0	6	0
52 WETZEL	521	34	285	99	23	8	35	21	0	16	0
53 WIRT	242	35	105	40	4	10	36	10	0	0	2
54 WOOD	1989	733	746	281	62	68	72	23	0	3	1
55 WYOMING	504	26	281	95	9	39	45	7	0	2	0
STATE TOTALS	51,162	13,763	16,664	8,208	1,313	4,352	5,109	842	124	370	417

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

TAX CLASS		EXAMPLE					APPENDIX D					
Y2K	TXNRA642 ASSESSMENT SYSTEM VALUES	STATE OF WEST VIRGINIA					DATE	PAGE NO. 1				
SALES RATIO FOR		COUNTY	FROM 07/11 TO 06/12 RANGE 000.00% - 999.99%					TAX CLASS 2				
	NUMBER	TOTAL	MEAN	TOTAL	MEAN	AGGR.	MEAN	MEDIAN	STD.	COEF		
	SALES	CONSIDER.	CONSIDER.	VALUE	VALUE	RATIO	RATIO	RATIO	DEV.	DISP		
RESIDENTIAL IMP												
00000000-0019999	24	216,782	9,032	123,720	5,155	57.07	60.94	59.14	25.88	31.37		
00200000-0039999	5	148,400	29,680	93,840	18,768	63.23	59.51	54.48	22.99	22.94		
00400000-0059999	4	210,900	52,725	120,360	30,090	57.07	56.96	56.37	9.61	11.81		
00600000-0079999	14	1,042,700	74,478	636,600	45,471	61.05	61.11	60.43	7.62	9.99		
00800000-0099999	7	651,220	93,031	404,240	57,748	62.07	62.26	61.99	9.14	12.05		
01000000-0149999	207	26,954,351	130,214	15,803,820	76,346	58.63	58.67	58.51	6.02	7.47		
01500000-9999999	666	149,169,496	223,978	84,503,450	126,882	56.65	56.73	56.69	47.82	7.25		
RESIDENTIAL												
IMPROVED	927	178,393,849	192,442	101,686,030	109,693	57.00	57.40	57.08	7.14	8.28		
VACANT	4	239,100	59,775	111,660	27,915	46.70	49.12	51.79	9.65	13.84		
TOTAL	931	178,632,949	191,872	101,797,690	109,342	56.99	57.36	57.04	7.16	8.31		
APARTMENT												
IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
COMMERCIAL												
IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
INDUSTRIAL												
IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TIMBER												
IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
FARM												
IMPROVED	3	749,600	249,866	419,700	139,900	55.99	62.80	55.67	19.30	21.90		
VACANT	1	55,450	55,450	1,680	1,680	3.03	3.03	3.03	0.00	0.00		
TOTAL	4	805,050	201,262	421,380	105,345	52.34	47.86	51.87	33.78	43.00		
COMB C & I												
IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	935	179,437,999	191,912	102,219,070	109,325	56.97	57.32	57.01	7.43	8.46		

COUNTY**EXAMPLE****APPENDIX E**

Y2K	TXNRA642 ASSESSMENT SYSTEM VALUES	STATE OF WEST VIRGINIA				DATE	PAGE NO. 4				
SALES RATIO FOR	COUNTY	FROM 07/11 TO 06/12 RANGE 000.00% - 999.99%									
	NUMBER SALES	TOTAL CONSIDER.	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF DISP	
RESIDENTIAL IMP											
0000000-0019999	8	91,500	11,437	61,740	7,717	67.48	69.24	64.50	12.73	14.35	
0020000-0039999	8	247,700	30,962	146,760	18,345	59.25	59.53	58.17	2.74	3.19	
0040000-0059999	7	328,000	46,857	193,800	27,685	59.09	59.12	59.10	1.31	1.68	
0060000-0079999	16	1,117,000	69,812	662,700	41,418	59.33	59.31	58.95	1.77	2.03	
0080000-0099999	14	1,242,500	88,750	730,140	52,152	58.76	58.80	58.70	1.13	1.45	
0100000-0149999	11	1,280,500	116,409	760,880	69,170	59.42	59.42	59.33	0.81	1.05	
0150000-9999999	21	3,858,620	183,743	2,300,080	109,527	59.61	59.57	59.26	1.32	1.37	
RESIDENTIAL IMPROVED											
	85	8,165,820	96,068	4,856,100	57,130	59.47	60.24	59.10	4.91	3.34	
VACANT											
	13	383,100	29,469	230,770	17,751	60.24	61.70	60.00	7.24	3.80	
TOTAL											
	98	8,548,920	87,233	5,086,870	51,906	59.50	60.44	59.25	5.25	3.50	
APARTMENT											
IMPROVED											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
COMMERCIAL											
IMPROVED											
	3	167,000	55,666	97,620	32,540	58.46	58.92	58.71	1.50	1.69	
VACANT											
	1	45,000	45,000	24,780	24,780	55.07	55.07	55.07	0.00	0.00	
TOTAL											
	4	212,000	53,000	122,400	30,600	57.74	57.96	58.12	2.28	2.84	
INDUSTRIAL											
IMPROVED											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TIMBER											
IMPROVED											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
FARM											
IMPROVED											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL											
	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
COMB C & I											
IMPROVED											
	3	167,000	55,666	97,620	32,540	58.46	58.92	58.71	1.50	1.69	
VACANT											
	1	45,000	45,000	24,780	24,780	55.07	55.07	55.07	0.00	0.00	
TOTAL											
	4	212,000	53,000	122,400	30,600	57.74	57.96	58.12	2.28	2.84	
TOTAL											
	102	8,760,920	85,891	5,209,270	51,071	59.46	60.34	59.25	5.18	3.49	
TOTAL LESS F&T											
	102	8,760,920	85,891	5,209,270	51,071	59.46	60.34	59.25	5.18	3.49	

STATEWIDE REPORT

Y2K TXNRA642 ASSESSMENT SYSTEM VALUES		STATE OF WEST VIRGINIA					DATE 05/11/2016	PAGE NO. 4		
STATEWIDE SALE RATIO		FROM 07/14 TO 06/15 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	249	2,917,547	11,717	2,076,680	8,340	71.18	82.44	63.20	105.31	41.83
0020000-0039999	536	16,217,489	30,256	10,589,470	19,756	65.30	65.56	62.12	61.28	16.19
0040000-0059999	851	42,766,290	50,254	26,500,660	31,140	61.97	62.16	60.44	54.04	13.95
0060000-0079999	1,122	77,997,949	69,516	45,988,380	40,987	58.96	59.00	58.08	57.21	11.85
0080000-0099999	1,096	97,578,070	89,031	55,556,840	50,690	56.94	56.94	56.19	50.70	11.02
0100000-0149999	2,841	356,790,345	125,586	196,852,500	69,289	55.17	55.21	55.27	55.10	10.10
0150000-9999999	5,317	1307,702,804	245,947	720,126,420	135,438	55.07	55.06	55.27	55.27	9.27
RESIDENTIAL IMPROVED	12,012	1901,970,494	158,339	1057,690,950	88,052	55.61	57.18	56.14	18.01	11.84
VACANT	1,293	48,485,283	37,498	26,611,300	20,581	54.89	60.11	58.72	35.66	16.59
TOTAL	13,305	1950,455,777	146,595	1084,302,250	81,495	55.59	57.46	56.36	20.42	12.39
APARTMENT IMPROVED	19	33,053,900	1,739,678	18,439,750	970,513	55.79	66.00	58.38	31.20	21.39
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	19	33,053,900	1,739,678	18,439,750	970,513	55.79	66.00	58.38	31.20	21.39
COMMERCIAL IMPROVED	249	96,479,459	387,467	52,770,860	211,931	54.70	61.00	58.49	39.31	16.60
VACANT	44	11,904,658	270,560	6,728,880	152,929	56.52	55.99	57.56	6.55	7.38
TOTAL	293	108,384,117	369,911	59,499,740	203,070	54.90	60.24	58.38	36.36	15.25
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	2	275,168	137,584	155,580	77,790	56.54	66.73	66.72	17.62	18.68
VACANT	7	715,800	102,257	117,550	16,792	16.42	14.51	15.20	7.00	33.41
TOTAL	9	990,968	110,107	273,130	30,347	27.56	26.11	16.90	24.61	90.00
FARM IMPROVED	59	17,225,400	291,955	5,055,060	85,678	29.35	33.73	27.31	20.30	58.60
VACANT	27	2,375,500	87,981	260,820	9,660	10.98	12.53	4.31	15.66	232.43
TOTAL	86	19,600,900	227,917	5,315,880	61,812	27.12	27.07	23.64	21.31	71.71
COMB C & I IMPROVED	249	96,479,459	387,467	52,770,860	211,931	54.70	61.00	58.49	39.31	16.60
VACANT	44	11,904,658	270,560	6,728,880	152,929	56.52	55.99	57.56	6.55	7.38
TOTAL	293	108,384,117	369,911	59,499,740	203,070	54.90	60.24	58.38	36.36	15.25
TOTAL	13,712	2112,485,662	154,061	1167,830,750	85,168	55.28	57.32	56.36	21.07	12.79
TOTAL LESS F&T	13,617	2091,893,794	153,623	1162,241,740	85,352	55.56	57.53	56.40	20.92	12.48