

WV Assessment Ratio Study Tax Year 2023



State Tax Commissioner

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Property Tax

July 2023



TABLE OF CONTENTS

	Page
I. METHODOLOGY AND TERMS	1
II. ASSESSMENT RATIOS	7
Table II.A Map – Aggregate Ratios, Residential Improved.....	9
Table II.B Map – Median Ratios, Residential Improved.....	10
Table II.C Map – Coefficients of Dispersion, Residential Improved.....	11
Table II.D Residential Improved by Value Range (Counties).....	12
Table II.E Residential Property (Counties).....	13
Table II.F Apartment Property (Counties).....	14
Table II.G Commercial Property (Counties).....	15
Table II.H Industrial Property (Counties).....	16
Table II.I All Property Less Farm and Timber (Counties).....	17
Table II.J Statewide Summary – All Property.....	18



TABLE OF CONTENTS (CONT.)

	Page
III. <u>TAX CLASS COMPARISON</u>	19
Table III.A Residential Improved Property	20
Table III.B Residential Vacant Property	21
Table III.C Apartment Improved Property	22
Table III.D Commercial Improved Property	23
Table III.E Industrial Improved Property	24
IV. <u>APPRAISAL RATIO</u>	25
Table IV.A All Property Less Farm and Timber (counties).....	26
V. <u>APPENDICES</u>	27
A Sales Entry Instructions	28
B Total Sales by Validity Code	33
C Example: Neighborhood Report	34
D Example: Tax Class Report	35
E Example: County Report	36
F Statewide Report	37

PREFACE

This report compares real property values to selling prices of properties sold in West Virginia. Assessments used in this report are Tax Year 2023 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, 2022. Appraised values used in Section IV of this report represent the estimated market value of each property as of July 1, 2022, as determined by the county assessor in each of the 55 counties. The time period of the sales involved is July 1, 2021 through June 30, 2022. 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, 2021 through June 30, 2022. Only sales judged to be a valid arms-length sales by county assessors were used. West Virginia Code §7-7-6a requires all sales information to be verified and entered into the Integrated Assessment System (IAS) by the fifty-five (55) county assessors. Completion dates and instructions for verification and data entry are located in APPENDIX A. The total number of sales for each county are displayed by validity codes in APPENDIX B.

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

The tables in Section II display assessment ratios for residential, apartment, commercial, and industrial property and all property less farm and timber in each county. Each table lists the number of sales for improved property, vacant property, and a combination of these. Statistical data presented are the aggregate ratio, median and the coefficient of dispersion about the median, COD.

I. METHODOLOGY AND TERMS (CONT.)

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

<u>Sale #</u>			<u>Assessment</u>		<u>Sale Price</u>		<u>Ratio</u>
1	100	X	32,100	÷	69,000	=	46.52
2	100	X	9,600	÷	10,500	=	91.43
3	100	X	27,400	÷	75,000	=	36.53
4	100	X	18,700	÷	22,500	=	83.11
5	100	X	<u>10,900</u>	÷	<u>17,500</u>	=	62.29
Total			98,700		194,500		

The aggregate ratio or weighted mean ($\bar{A/S}$) 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:

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

CALCULATION:

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

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

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

I. METHODOLOGY AND TERMS (CONT.)

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

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

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

I. METHODOLOGY AND TERMS (CONT.)

County A:

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

County B:

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

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

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

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

II. ASSESSMENT RATIOS

Reports in this section display data using sales verified by the assessor. The recording period of the sales involved is July 1, 2021 through June 30, 2022. This data is for the Tax Year 2023 assessed values representing property values as of July 1, 2022.

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

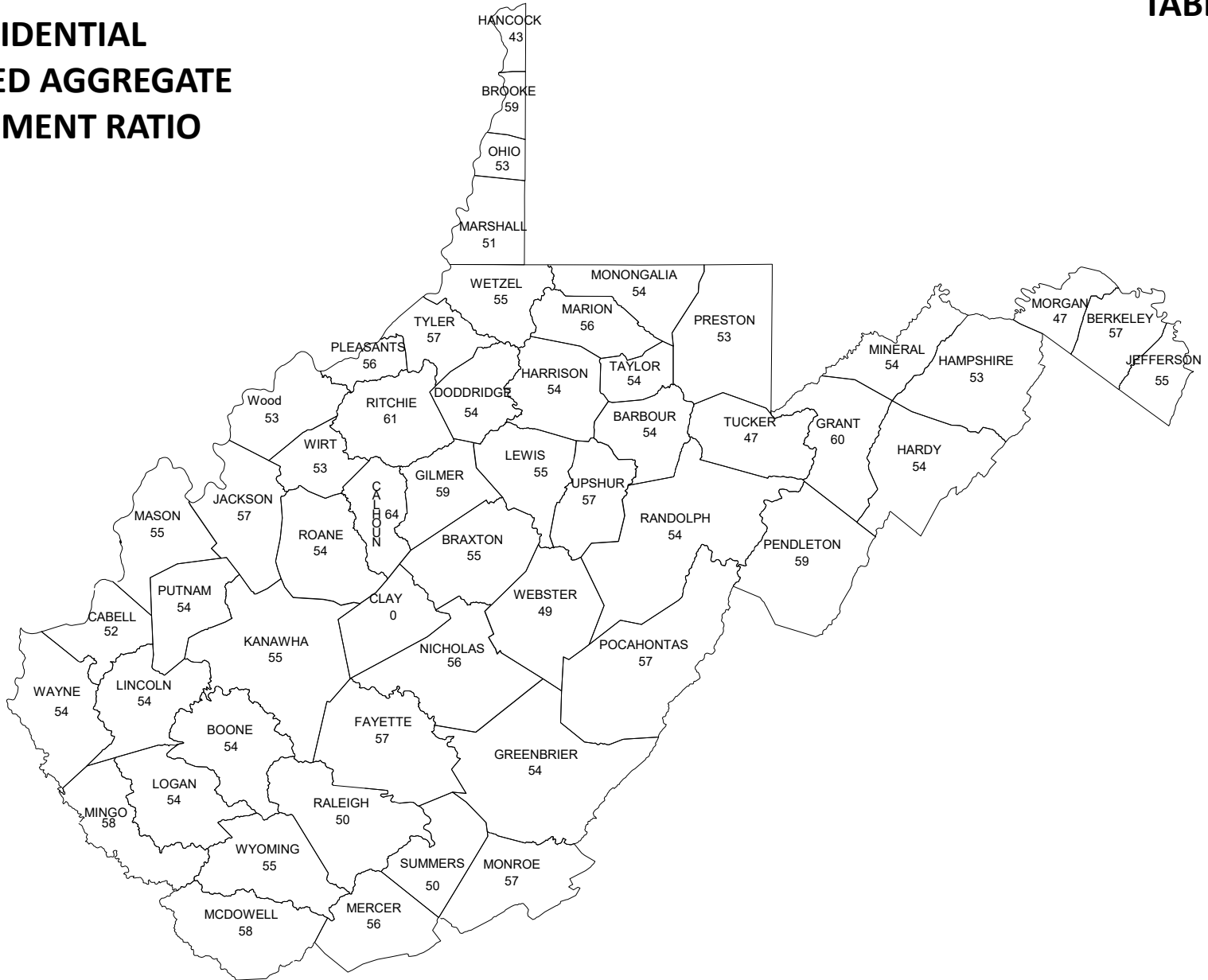
Table II.D shows the median or aggregate ratio and **C \ddot{O} D** data for residential improved property stratified by sale price level. If properties selling for different prices are assessed uniformly, then the median should be approximately the same regardless of sales price range.

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

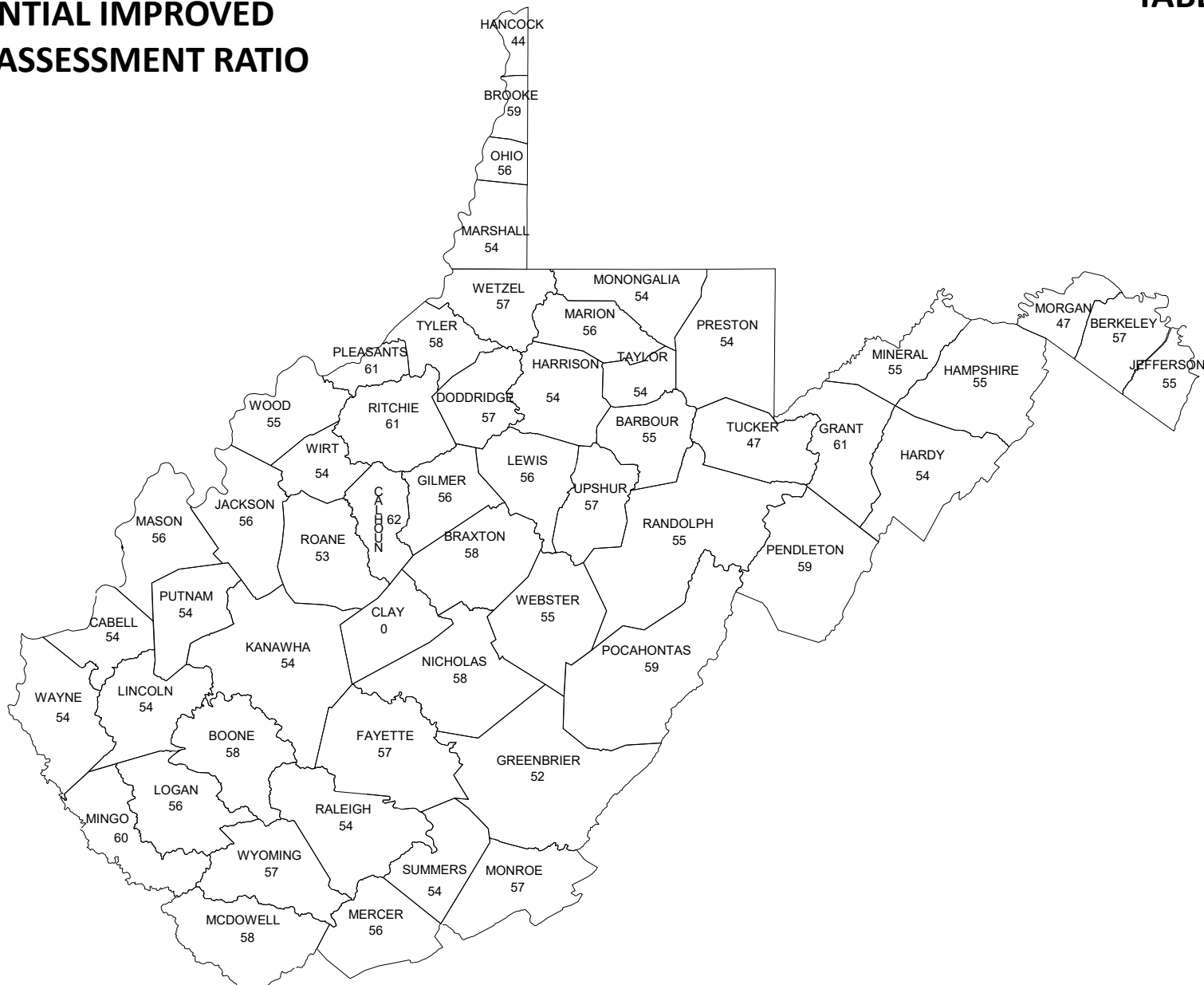
II. ASSESSMENT RATIOS (CONT.)

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

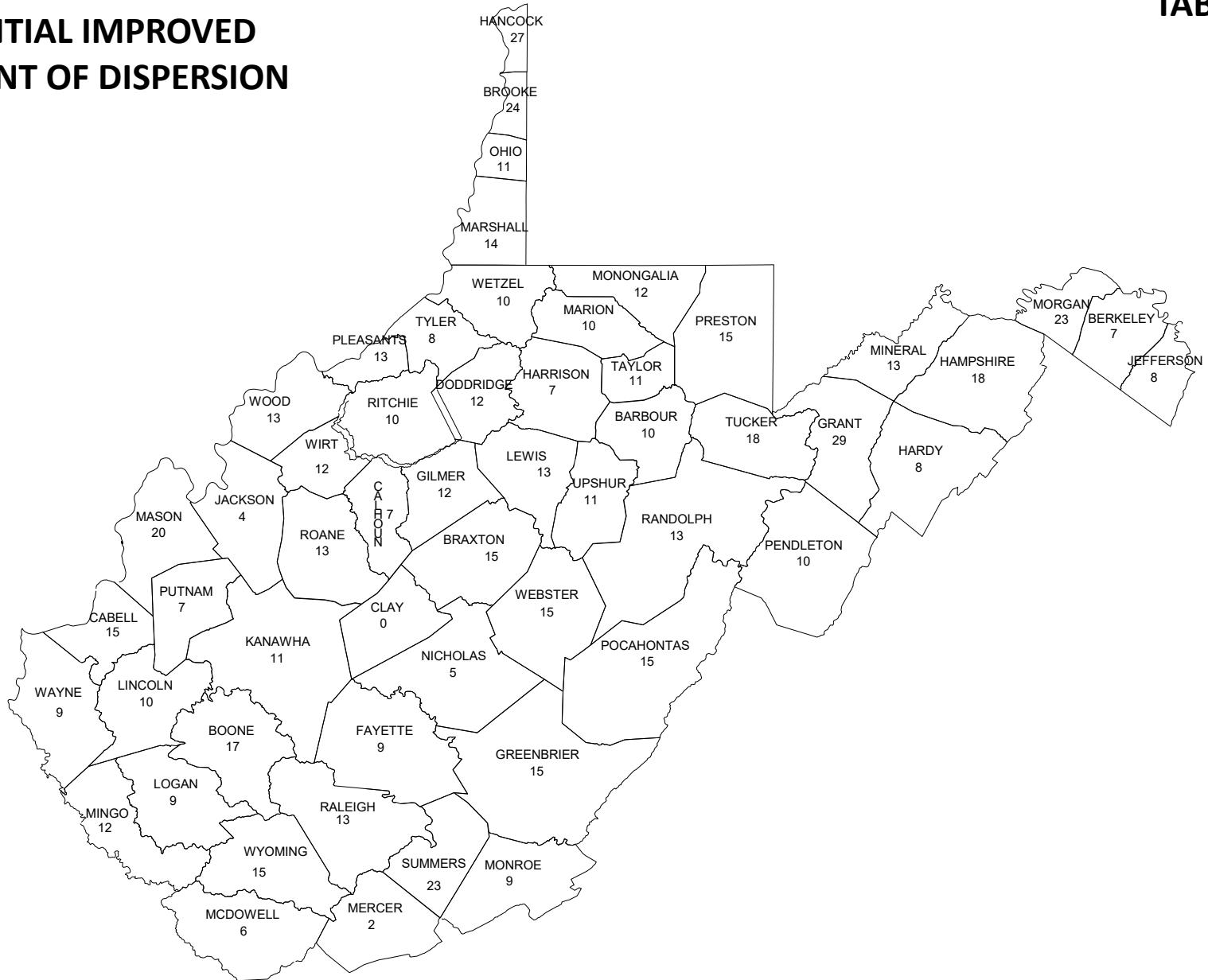
RESIDENTIAL IMPROVED AGGREGATE ASSESSMENT RATIO



RESIDENTIAL IMPROVED MEDIAN ASSESSMENT RATIO



RESIDENTIAL IMPROVED COEFFICIENT OF DISPERSION



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

County Assessed Value Ratios by Range II.D																
COUNTY	0-19999		20,000-39,999		40,000-59,999		60,000-79,999		80,000-99,999		100,000-149,999		150,000 & UP		ALL RANGES	
	MEDIAN	COD	MEDIAN	COD	MEDIAN	COD	MEDIAN	COD	MEDIAN	COD	MEDIAN	COD	MEDIAN	COD	MEDIAN	COD
01 BARBOUR	0	0	64	7	61	8	57	18	55	7	56	6	53	9	49	8
02 BERKELEY	70	21	59	43	63	12	62	13	62	19	59	11	57	7	62	18
03 BOONE	0	0	0	0	72	0	119	0	64	8	54	12	57	16	52	5
04 BRAXTON	0	0	0	0	68	5	56	9	41	16	60	16	58	11	40	8
05 BROOKE	113	63	69	6	59	10	65	20	56	13	54	14	52	7	67	19
06 CABELL	72	60	67	19	61	14	55	11	56	15	54	13	53	12	60	21
07 CALHOUN	0	0	60	7	63	10	62	0	66	0	0	0	0	0	36	2
08 CLAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09 DODDRIDGE	0	0	59	6	67	8	57	11	50	6	65	0	49	12	49	6
10 FAYETTE	59	33	62	10	59	13	57	7	58	9	57	5	57	5	58	12
11 GILMER	0	0	53	7	60	13	57	12	52	0	61	9	0	0	40	6
12 GRANT	179	0	54	26	60	0	0	0	65	6	0	0	54	2	59	5
13 GREENBRIER	63	7	58	7	56	11	50	19	49	19	44	15	52	14	53	13
14 HAMPSHIRE	342	0	57	8	57	11	57	6	56	7	60	5	52	10	97	7
15 HANCOCK	74	35	54	34	46	34	47	27	47	17	41	14	40	17	50	25
16 HARDY	59	0	59	10	60	7	58	6	60	9	54	7	52	8	57	7
17 HARRISON	61	0	57	2	57	4	56	5	55	5	55	6	53	8	56	4
18 JACKSON	57	0	63	3	59	5	56	4	56	2	55	3	56	2	58	3
19 JEFFERSON	0	0	58	0	54	6	61	1	57	0	56	10	55	8	49	4
20 KANAWHA	61	8	66	12	68	11	60	12	56	12	54	9	53	9	60	10
21 LEWIS	62	4	68	11	61	12	59	7	61	11	53	10	53	9	60	9
22 LINCOLN	0	0	61	2	59	10	57	10	65	6	51	9	54	8	50	6
23 LOGAN	61	7	63	7	62	6	53	11	52	9	55	9	53	8	57	8
24 MARION	61	14	63	3	65	8	57	13	60	9	55	11	56	9	60	10
25 MARSHALL	112	0	77	20	62	15	54	11	54	7	51	14	52	10	66	11
26 MASON	100	85	62	16	68	27	64	11	56	12	52	9	50	11	65	24
27 MCDOWELL	62	4	56	3	55	0	59	6	55	0	0	0	0	0	41	2
28 MERCER	57	3	57	3	56	2	56	2	56	1	56	1	56	1	56	2
29 MINERAL	59	8	68	11	64	10	63	14	57	7	53	7	51	9	59	9
30 MINGO	70	9	65	4	63	6	70	8	50	0	55	2	52	13	61	6
31 MONONGALIA	77	100	102	23	117	29	66	27	61	13	55	14	54	9	76	31
32 MONROE	67	17	63	7	57	9	58	10	58	5	57	8	54	7	59	9
33 MORGAN	104	89	65	30	68	34	61	35	56	16	51	18	46	17	64	34
34 NICHOLAS	62	6	59	5	57	3	61	6	57	4	57	4	57	6	59	5
35 OHIO	63	10	57	9	60	9	58	8	59	6	57	9	52	12	58	9
36 PENDLETON	0	0	0	0	50	2	69	37	61	3	59	8	59	8	43	8
37 PLEASANTS	0	0	91	0	65	0	62	5	47	33	58	11	57	14	54	9
38 POCAHONTAS	66	41	54	21	66	21	61	11	60	15	58	14	57	14	60	19
39 PRESTON	57	17	56	16	56	16	63	14	63	13	53	14	50	12	57	14
40 PUTNAM	60	5	57	9	54	7	58	9	56	7	54	9	54	7	56	7
41 RALEIGH	56	14	57	9	51	14	48	16	52	16	46	22	54	10	52	14
42 RANDOLPH	62	13	63	23	62	12	62	9	58	14	53	14	54	11	59	14
43 RITCHIE	0	0	0	0	65	0	48	0	0	0	69	0	60	7	35	1
44 ROANE	58	15	68	0	59	5	54	11	52	14	55	11	50	14	56	10
45 SUMMERS	68	29	67	18	53	17	68	12	51	4	46	20	51	18	58	17
46 TAYLOR	0	0	73	0	63	9	62	8	62	9	60	12	52	9	53	7
47 TUCKER	67	0	65	7	0	0	56	6	60	6	49	21	45	16	49	8
48 TYLER	0	0	61	10	59	9	59	5	58	5	57	8	57	11	50	7
49 UPSHUR	0	0	63	10	66	9	59	13	56	9	58	11	54	8	51	8
50 WAYNE	60	95	56	8	62	5	57	8	54	7	53	5	53	5	56	19
51 WEBSTER	58	13	57	3	0	0	55	9	0	0	47	15	36	10	36	7
52 WETZEL	0	0	62	12	66	0	58	1	59	9	57	9	51	6	51	5
53 WIRT	70	5	57	8	0	0	46	0	56	5	50	0	53	3	48	3
54 WOOD	66	34	60	20	61	10	60	9	57	11	53	12	52	11	59	15
55 WYOMING	54	10	66	10	46	2	54	13	48	11	52	2	53	0	53	7

Residential Assessed II.E

COUNTY	RESIDENTIAL IMPROVED				#SALE	RESIDENTIAL VACANT				#SALES	RESIDENTIAL COUNTY TOTAL			
	#SALES	AGG RATIO	MEDIAN	COD		AGG RATIO	MEDIAN	COD	AGG RATIO		MEDIAN	COD		
01 BARBOUR	68	54	55	10	17	60	60	9	85	55	56	10		
02 BERKELEY	3124	57	57	7	215	58	60	7	3339	57	57	8		
03 BOONE	34	54	58	17	3	62	62	2	37	54	58	16		
04 BRAXTON	17	55	58	15	1	52	52	0	18	55	57	15		
05 BROOKE	55	59	59	24	5	46	54	23	60	59	59	24		
06 CABELL	768	52	54	15	19	69	66	17	787	52	54	15		
07 CALHOUN	7	64	62	7	2	63	63	5	9	64	62	6		
08 CLAY	0	0	0	0	0	0	0	0	0	0	0	0		
09 DODDRIDGE	22	54	57	12	1	62	62	0	23	55	57	12		
10 FAYETTE	241	57	57	9	43	57	60	25	284	57	58	12		
11 GILMER	12	59	56	12	1	52	52	0	13	59	56	11		
12 GRANT	10	60	61	29	10	59	59	11	20	60	60	20		
13 GREENBRIER	282	54	52	15	85	59	60	5	367	55	56	13		
14 HAMPSHIRE	63	53	55	18	81	54	57	10	144	53	57	13		
15 HANCOCK	226	43	44	27	21	30	47	45	247	43	44	28		
16 HARDY	100	54	54	8	78	56	57	17	178	54	55	12		
17 HARRISON	344	54	54	7	3	57	57	1	347	54	54	7		
18 JACKSON	69	57	56	4	32	58	58	3	101	57	57	4		
19 JEFFERSON	1280	55	55	8	57	58	59	11	1337	55	55	8		
20 KANAWHA	1724	55	54	11	24	56	59	14	1748	55	54	11		
21 LEWIS	127	55	56	13	18	57	61	8	145	55	57	13		
22 LINCOLN	44	54	54	10	1	58	58	0	45	55	55	0		
23 LOGAN	118	54	56	9	13	57	60	9	131	54	56	10		
24 MARION	548	56	56	10	3	54	58	4	551	56	56	10		
25 MARSHALL	195	51	54	14	12	61	61	35	207	51	54	16		
26 MASON	125	55	56	20	8	56	57	27	133	56	56	20		
27 MCDOWELL	12	58	58	6	8	80	63	16	20	59	61	11		
28 MERCER	466	56	56	2	39	54	56	5	505	56	56	2		
29 MINERAL	86	54	55	13	29	61	60	13	115	55	56	13		
30 MINGO	32	58	60	12	9	56	55	8	41	58	59	12		
31 MONONGALIA	848	54	54	12	54	51	59	19	902	54	54	13		
32 MONROE	91	57	57	9	12	60	62	16	103	57	57	10		
33 MORGAN	361	47	47	23	127	48	54	34	488	47	48	27		
34 NICHOLAS	109	56	58	5	51	59	59	6	160	57	58	6		
35 OHIO	403	53	56	11	5	64	60	8	408	53	56	11		
36 PENDLETON	26	59	59	10	13	56	57	10	39	59	59	10		
37 PLEASANTS	21	56	61	13	1	61	61	0	22	56	61	13		
38 POCAHONTAS	378	57	59	15	70	59	60	13	448	57	59	15		
39 PRESTON	129	53	54	15	44	58	60	14	173	54	56	16		
40 Putnam	573	54	54	7	56	57	57	17	629	54	54	8		
41 RALEIGH	576	50	54	13	55	56	56	17	631	50	54	14		
42 RANDOLPH	181	54	55	13	33	55	58	18	214	54	55	14		
43 RITCHIE	7	61	61	10	2	54	53	5	9	61	59	11		
44 ROANE	53	54	53	13	7	55	50	11	60	54	53	13		
45 SUMMERS	98	50	54	23	44	58	60	21	142	51	56	22		
46 TAYLOR	75	54	54	11	6	44	55	20	81	54	54	12		
47 TUCKER	97	47	47	18	43	51	54	25	140	47	48	21		
48 TYLER	32	57	58	8	0	0	0	0	32	57	58	8		
49 UPSHUR	62	57	57	11	4	61	66	11	66	57	57	11		
50 WAYNE	270	54	54	9	42	58	59	7	312	55	55	9		
51 WEBSTER	18	49	55	15	4	59	65	10	22	49	56	15		
52 WETZEL	25	55	57	10	0	0	0	0	25	55	57	10		
53 WIRT	14	53	54	12	7	45	44	29	21	52	54	17		
54 WOOD	957	53	55	13	60	49	57	15	1017	53	55	13		
55 WYOMING	38	55	57	15	1	63	63	0	39	55	57	15		
SUMMARY	15,641	54	55	12	1579	53	55	12	17220	54	55	12		

Apartment Assessed II.F

COUNTY	APARTMENT IMPROVED					APARTMENT VACANT					APARTMENT COUNTY TOTAL			
	#SALES	AGG RATIO	MEDIAN	COD		#SALES	AGG RATIO	MEDIAN	COD		#SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0		0	0	0	0		0	0	0	0
02 BERKELEY	5	40	37	28		0	0	0	0		5	40	37	28
03 BOONE	1	71	71	0		0	0	0	0		1	71	71	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	1	61	61	0		0	0	0	0		1	61	61	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	3	51	58	7		0	0	0	0		3	51	58	7
14 HAMPSHIRE	1	54	54	0		0	0	0	0		1	54	54	0
15 HANCOCK	2	37	38	3		0	0	0	0		2	37	38	3
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	6	62	61	13		0	0	0	0		6	62	61	13
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	55	2		0	0	0	0		2	54	55	2
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	2	57	57	1		0	0	0	0		2	57	57	1
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	2	53	59	23		0	0	0	0		2	53	59	23
40 PUTNAM	2	53	52	2		0	0	0	0		2	53	52	2
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	3	38	39	10		0	0	0	0		3	38	39	10
55 WYOMING	0	0	0	0		0	0	0	0		0	0	0	0
SUMMARY	30	11	12	2		0	0	0	0		30	11	12	2

Commercial Assessed II.G

COUNTY	COMMERCIAL IMPROVED				COMMERCIAL VACANT				COMMERCIAL COUNTY TOTAL			
	#SALES	AGG RATIO	MEDIAN	COD	#SALES	AGG RATIO	MEDIAN	COD	#SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0
02 BERKELEY	45	55	57	10	6	26	55	18	51	51	56	11
03 BOONE	0	0	0	0	0	0	0	0	0	0	0	0
04 BRAXTON	1	64	64	0	0	0	0	0	1	64	64	0
05 BROOKE	3	56	59	10	0	0	0	0	3	56	59	10
06 CABELL	21	57	59	17	0	0	0	0	21	57	59	17
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	11	56	58	10	0	0	0	0	11	56	58	10
11 GILMER	0	0	0	0	1	75	75	0	1	75	75	0
12 GRANT	0	0	0	0	0	0	0	0	0	0	0	0
13 GREENBRIER	9	57	58	8	2	60	58	4	11	58	58	7
14 HAMPSHIRE	4	56	60	11	0	0	0	0	4	56	60	11
15 HANCOCK	9	45	56	47	2	76	28	100	11	46	55	48
16 HARDY	2	51	52	5	0	0	0	0	2	51	52	5
17 HARRISON	8	58	58	6	0	0	0	0	8	58	58	6
18 JACKSON	5	58	58	3	0	0	0	0	5	58	58	3
19 JEFFERSON	10	59	56	10	1	66	66	0	11	59	57	10
20 KANAWHA	8	57	57	13	3	55	56	4	11	56	57	10
21 LEWIS	7	59	55	11	0	0	0	0	7	59	55	11
22 LINCOLN	0	0	0	0	0	0	0	0	0	0	0	0
23 LOGAN	7	62	65	5	0	0	0	0	7	62	65	5
24 MARION	2	54	64	17	0	0	0	0	2	54	64	17
25 MARSHALL	1	43	43	0	0	0	0	0	1	43	43	0
26 MASON	5	64	61	10	0	0	0	0	5	64	61	10
27 MCDOWELL	0	0	0	0	0	0	0	0	0	0	0	0
28 MERCER	13	61	59	4	3	58	59	1	16	61	59	4
29 MINERAL	3	59	57	8	0	0	0	0	3	59	57	8
30 MINGO	1	75	75	0	0	0	0	0	1	75	75	0
31 MONONGALIA	25	55	57	18	5	55	56	1	30	55	56	16
32 MONROE	4	59	62	7	0	0	0	0	4	59	62	7
33 MORGAN	5	55	59	5	0	0	0	0	5	55	59	5
34 NICHOLAS	8	59	59	7	3	60	60	0	11	59	60	5
35 OHIO	14	58	58	4	0	0	0	0	14	58	58	4
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	5	56	54	7	1	61	61	0	6	56	56	8
39 PRESTON	8	48	56	17	0	0	0	0	8	48	56	17
40 PUTNAM	16	56	58	5	2	56	56	4	18	56	58	5
41 RALEIGH	12	57	55	4	5	57	57	2	17	57	56	3
42 RANDOLPH	5	59	62	13	0	0	0	0	5	59	62	13
43 RITCHIE	0	0	0	0	0	0	0	0	0	0	0	0
44 ROANE	1	62	62	0	0	0	0	0	1	62	62	0
45 SUMMERS	5	67	66	16	0	0	0	0	5	67	66	16
46 TAYLOR	0	0	0	0	0	0	0	0	0	0	0	0
47 TUCKER	2	60	60	8	0	0	0	0	2	60	60	8
48 TYLER	1	64	64	0	0	0	0	0	1	64	64	0
49 UPSHUR	1	58	58	0	0	0	0	0	1	58	58	0
50 WAYNE	12	56	58	10	0	0	0	0	12	56	58	10
51 WEBSTER	1	56	56	0	0	0	0	0	1	56	56	0
52 WETZEL	0	0	0	0	0	0	0	0	0	0	0	0
53 WIRT	1	49	49	0	0	0	0	0	1	49	49	0
54 WOOD	18	56	55	20	5	49	56	14	23	54	56	18
55 WYOMING	2	47	50	14	0	0	0	0	2	47	50	14
SUMMARY	322	44	45	7	39	14	13	3	361	45	46	6

Industrial Assessed II.H

COUNTY	INDUSTRIAL IMPROVED				INDUSTRIAL VACANT				INDUSTRIAL COUNTY TOTAL			
	#SALES	AGG RATIO	MEDIAN	COD	#SALES	AGG RATIO	MEDIAN	COD	#SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0
02 BERKELEY	0	0	0	0	0	0	0	0	0	0	0	0
03 BOONE	0	0	0	0	0	0	0	0	0	0	0	0
04 BRAXTON	0	0	0	0	0	0	0	0	0	0	0	0
05 BROOKE	0	0	0	0	0	0	0	0	0	0	0	0
06 CABELL	0	0	0	0	0	0	0	0	0	0	0	0
07 CALHOUN	0	0	0	0	0	0	0	0	0	0	0	0
08 CLAY	0	0	0	0	0	0	0	0	0	0	0	0
09 DODDRIDGE	0	0	0	0	0	0	0	0	0	0	0	0
10 FAYETTE	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	1	60	60	0	1	60	60	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	1	123	123	0	1	123	123	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	1	59	59	0	0	0	0	0	1	59	59	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	1	62	62	0	0	0	0	0	1	62	62	0
55 WYOMING	0	0	0	0	0	0	0	0	0	0	0	0
SUMMARY	2	2	2	0	2	3	3	0	4	6	6	0

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

COUNTY	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	85	54.70	55.85	10.07
02 BERKELEY	3395	56.33	57.00	7.59
03 BOONE	38	54.59	58.20	16.33
04 BRAXTON	19	55.49	57.86	14.18
05 BROOKE	63	58.60	58.80	23.26
06 CABELL	809	52.10	54.63	14.84
07 CALHOUN	9	63.60	62.30	6.42
08 CLAY	0	0.00	0.00	0.00
09 DODDRIDGE	23	54.57	56.92	11.79
10 FAYETTE	295	56.93	57.60	11.74
11 GILMER	14	58.99	55.99	12.91
12 GRANT	20	59.55	60.16	20.40
13 GREENBRIER	382	54.58	56.00	12.78
14 HAMPSHIRE	149	53.61	56.52	13.22
15 HANCOCK	260	42.78	44.42	29.70
16 HARDY	181	54.33	54.86	12.76
17 HARRISON	355	54.03	54.38	6.91
18 JACKSON	106	56.85	57.12	3.86
19 JEFFERSON	1348	54.84	55.00	8.38
20 KANAWHA	1765	55.30	54.39	10.61
21 LEWIS	152	55.16	56.36	12.56
22 LINCOLN	45	54.52	54.64	10.26
23 LOGAN	138	54.61	56.11	9.61
24 MARION	553	56.45	56.48	10.15
25 MARSHALL	208	51.30	54.00	15.62
26 MASON	138	55.95	55.97	19.89
27 MCDOWELL	20	58.86	60.50	10.98
28 MERCER	521	56.79	56.18	2.00
29 MINERAL	118	54.81	56.29	13.25
30 MINGO	42	57.80	59.49	12.47
31 MONONGALIA	934	54.38	54.28	12.69
32 MONROE	108	56.72	57.52	9.83
33 MORGAN	493	46.81	48.36	26.60
34 NICHOLAS	171	56.77	58.58	5.74
35 OHIO	424	52.99	56.03	10.68
36 PENDLETON	39	58.93	58.80	10.25
37 PLEASANTS	23	56.29	60.93	12.35
38 POCAHONTAS	454	57.33	59.27	14.54
39 PRESTON	183	53.14	55.64	15.66
40 PUTNAM	649	54.41	54.36	8.16
41 RALEIGH	648	50.69	54.33	13.44
42 RANDOLPH	219	54.09	55.12	14.04
43 RITCHIE	9	61.02	59.17	10.74
44 ROANE	61	54.26	53.08	12.95
45 SUMMERS	147	51.84	57.10	22.32
46 TAYLOR	81	53.63	53.71	11.91
47 TUCKER	142	47.52	48.55	21.18
48 TYLER	33	56.85	57.93	8.48
49 UPSHUR	67	56.96	57.37	10.80
50 WAYNE	324	54.65	54.60	9.12
51 WEBSTER	23	48.93	55.80	14.64
52 WETZEL	25	54.51	56.63	9.55
53 WIRT	22	51.86	53.38	16.64
54 WOOD	1044	53.08	54.84	13.03
55 WYOMING	41	54.04	56.80	14.47
SUMMARY	17615	54	55	13

Summary (Assessed) II.I

PROPERTY TYPE 11.J	# SALES	AGG. RATIO	MEDIAN	COD
RESIDENTIAL				
IMPROVED	15641	54	55	12
VACANT	1579	53	55	12
TOTAL	17220	54	55	12
APARTMENT				
IMPROVED	30	11	12	2
VACANT	0	0	0	0
TOTAL	30	11	12	2
COMMERCIAL				
IMPROVED	305	44	45	6
VACANT	34	13	12	2
TOTAL	339	45	46	6
INDUSTRIAL				
IMPROVED	2	2	2	0
VACANT	2	3	3	0
TOTAL	4	6	6	0
TIMBER				
IMPROVED	4	3	3	0
VACANT	12	3	2	3
TOTAL	16	4	4	3
FARM				
IMPROVED	0	0	0	0
VACANT	0	0	0	0
TOTAL	0	0	0	0
ALL PROPERTY TOTAL	35186	25	25	5
LESS FARM & TIMBER				

III. TAX CLASS COMPARISON OF ASSESSMENT RATIOS

This section reports sales in all counties by each tax class: 2, 3, and 4. Information is displayed for residential, apartment, commercial, and industrial property. Only valid arms-length sales were used. The time period of the sales involved is July 1, 2021 through June 30, 2022

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

Residential Improved Appraised III.A

COUNTY	CLASS 2			
	#SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	52	90	92	10
02 BERKELEY	2837	95	95	7
03 BOONE	22	90	93	11
04 BRAXTON	11	95	103	12
05 BROOKE	46	97	98	23
06 CABELL	644	86	90	14
07 CALHOUN	5	106	104	6
08 CLAY	0	0	0	0
08 DODDRIDGE	16	90	90	14
09 FAYETTE	185	94	96	9
10 GILMER	9	100	93	12
11 GRANT	7	100	104	34
12 GREENBRIER	218	88	84	15
13 HAMPSHIRE	45	87	91	10
14 HANCOCK	181	71	73	22
15 HARDY	79	90	91	8
16 HARRISON	306	89	90	7
17 JACKSON	54	94	93	3
18 JEFFERSON	1183	91	91	8
19 KANAWHA	1563	92	90	10
20 LEWIS	101	90	91	12
21 LINCOLN	39	91	90	11
22 LOGAN	107	90	92	9
23 MARION	503	94	94	10
24 MARSHALL	169	85	89	13
25 MASON	97	92	91	22
26 MCDOWELL	3	98	98	5
27 MERCER	388	94	94	2
28 MINERAL	64	89	89	12
29 MINGO	20	91	98	11
30 MONONGALIA	689	91	90	10
31 MONROE	81	94	95	9
32 MORGAN	284	78	78	23
33 NICHOLAS	86	93	86	5
34 OHIO	320	87	92	11
35 PENDLETON	23	95	99	13
36 PLEASANTS	21	93	101	13
37 POCAHONTAS	81	91	91	22
38 PRESTON	117	87	88	16
39 PUTNAM	535	90	90	7
40 RALEIGH	464	84	90	13
41 RANDOLPH	139	89	91	13
42 RITCHIE	6	103	106	11
43 ROANE	49	90	88	12
44 SUMMERS	57	83	90	21
45 TAYLOR	67	89	89	11
46 TUCKER	50	75	76	18
47 TYLER	30	95	97	10
48 UPSHUR	49	94	94	10
49 WAYNE	237	90	89	6
50 WEBSTER	13	81	92	18
51 WETZEL	21	91	94	10
52 WIRT	13	89	91	12
53 WOOD	859	88	90	12
54 WYOMING	22	88	88	15

CLASS 3			
#SALES	AGG RATIO	MEDIAN	COD
7	93	92	8
227	89	96	10
3	61	58	32
2	92	92	2
1	105	105	0
25	96	100	9
2	106	106	9
0	0	0	0
2	108	106	8
19	97	98	18
1	101	101	0
1	40	40	0
27	102	95	12
17	97	96	36
4	98	104	24
18	90	90	8
11	89	92	6
10	99	99	4
59	93	95	7
30	101	100	12
10	104	107	12
3	93	102	7
7	95	108	8
8	97	102	8
6	89	88	6
12	107	20	15
5	95	92	6
34	95	94	3
13	97	93	21
11	113	116	10
86	89	88	15
8	93	93	5
72	76	81	24
15	99	102	6
10	103	92	12
3	88	86	12
0	0	0	0
289	97	99	13
9	107	104	10
28	96	98	9
52	84	91	11
15	92	97	17
0	0	0	0
3	85	110	13
31	83	89	27
6	101	104	1385
40	80	78	18
1	101	101	0
7	93	91	11
19	101	105	28
5	82	92	7
2	90	92	5
0	0	0	0
12	109	107	37
11	99	102	13

CLASS 4			
#SALES	AGG RATIO	MEDIAN	COD
9	92	93	9
62	99	99	6
0	0	0	0
4	79	80	14
8	110	105	29
100	91	96	18
0	0	0	0
0	0	0	0
1	91	91	0
39	96	98	8
2	91	96	12
2	62	62	8
37	94	98	11
3	92	84	8
40	80	79	39
4	95	98	11
27	92	94	5
5	98	98	6
39	92	92	8
131	102	103	13
15	105	110	8
2	96	98	4
4	100	104	8
39	99	98	12
21	96	102	20
16	98	94	15
4	95	101	6
44	94	94	2
10	99	103	16
1	118	118	0
72	94	94	23
2	109	108	10
5	86	97	11
8	97	100	6
73	93	97	10
1	100	100	0
0	0	0	0
9	91	89	11
6	109	107	6
12	90	89	6
61	70	73	21
27	95	96	12
1	99	99	0
1	110	110	0
10	97	91	21
3	100	104	12
7	90	105	10
4	96	93	7
6	104	105	10
14	101	101	13
0	0	0	0
2	103	104	12
1	77	77	0
86	96	99	10
5	105	102	10

Residential Vacant Appraised III.B

COUNTY	CLASS 2			
	#SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	4	97	97	7
02 BERKELEY	13	83	99	25
03 BOONE	0	0	0	0
04 BRAXTON	0	0	0	0
05 BROOKE	3	86	90	20
06 CABELL	3	124	109	17
07 CALHOUN	0	0	0	0
08 CLAY	0	0	0	0
09 DODDRIDGE	1	103	103	0
10 FAYETTE	14	90	91	25
11 GILMER	1	87	87	0
12 GRANT	2	93	100	12
13 GREENBRIER	0	0	0	0
14 HAMPSHIRE	4	91	95	8
15 HANCOCK	8	48	51	43
16 HARDY	4	89	87	25
17 HARRISON	1	92	92	0
18 JACKSON	17	97	96	4
19 JEFFERSON	2	81	87	17
20 KANAWHA	9	63	105	21
21 LEWIS	3	100	101	10
22 LINCOLN	1	58	58	0
23 LOGAN	2	94	97	3
24 MARION	1	97	97	0
25 MARSHALL	6	96	102	27
26 MASON	3	85	92	51
27 MCDOWELL	0	0	0	0
28 MERCER	18	84	95	8
29 MINERAL	6	100	98	10
30 MINGO	0	0	0	0
31 MONONGALIA	8	76	88	31
32 MONROE	3	113	118	8
33 MORGAN	12	89	103	26
34 NICHOLAS	14	98	99	5
35 OHIO	0	0	0	0
36 PENDLETON	1	77	77	0
37 PLEASANTS	1	102	102	0
38 POCAHONTAS	9	117	89	24
39 PRESTON	2	115	112	6
40 PUTNAM	9	111	99	36
41 RALEIGH	13	97	93	21
42 RANDOLPH	3	92	100	14..99
43 RITCHIE	1	93	93	0
44 ROANE	1	90	90	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	2	88	92	16
50 WAYNE	21	97	99	8
51 WEBSTER	1	111	111	0
52 WETZEL	0	0	0	0
53 WIRT	3	112	106	6
54 WOOD	39	85	94	11
55 WYOMING	1	105	105	0

CLASS 3			
#SALES	AGG RATIO	MEDIAN	COD
12	101	98	11
196	99	100	6
2	97	97	1
1	86	86	0
2	72	97	26
13	112	99	15
2	105	106	5
0	0	0	0
0	0	0	0
20	103	100	26
0	0	0	0
12	63	90	30
73	98	100	4
77	91	95	11
5	40	89	20
74	92	94	16
1	95	95	0
13	96	98	3
47	97	98	9
13	87	98	15
13	93	102	8
0	0	0	0
11	96	100	10
3	91	98	5
4	139	122	45
5	97	98	12
7	137	104	18
15	93	93	1
22	102	102	13
9	106	91	133
44	85	97	19
7	98	95	15
112	80	90	33
35	98	97	7
1	97	97	0
12	93	96	9
0	0	0	0
62	98	100	13
43	92	99	17
39	93	93	13
38	92	95	13
26	90	90	19
1	84	84	0
6	92	83	12
43	97	99	21
6	74	92	20
36	86	90	21
0	0	0	0
2	115	117	3
20	97	97	7
2	97	101	19
0	0	0	0
4	57	64	17
19	81	97	15
0	0	0	0

CLASS 4			
#SALES	AGG RATIO	MEDIAN	COD
1	102	102	0
5	96	100	2
0	0	0	0
0	0	0	0
0	0	0	0
3	139	129	8
0	0	0	0
0	0	0	0
0	0	0	0
9	95	92	25
0	0	0	0
0	0	0	0
12	97	101	7
1	108	108	0
8	106	72	37
1	77	77	0
1	96	96	0
2	94	95	4
6	102	102	23
3	93	89	5
0	0	0	0
0	0	0	0
0	0	0	0
2	91	91	2
0	0	0	0
1	109	109	0
5	96	97	3
1	86	86	0
1	111	111	0
3	116	104	8
2	84	96	24
3	36	30	33
2	104	102	2
4	106	108	9
0	0	0	0
0	0	0	0
2	77	178	69
1	124	124	0
8	99	96	8
4	91	103	34
4	107	112	5
0	0	0	0
0	0	0	0
0	0	0	0
7	44	83	47
0	0	0	0
0	0	0	0
2	101	102	2
1	107	107	0
0	0	0	0
0	0	0	0
1	91	91	0
0	0	0	0

Apartment Improved Appraised III.c

COUNTY	CLASS 2				CLASS 3				CLASS 4			
	#SALES	AGG RATIO	MEDIAN	COD	#SALES	AGG RATIO	MEDIAN	COD	#SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0
02 BERKELEY	0	0	0	0	3	67	61	31	2	70	71	19
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	1	101	101	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	1	98	98	0	2	82	87	12	0	0	0	0
14 HAMPSHIRE	0	0	0	0	0	0	0	0	1	89	89	0
15 HANCOCK	0	0	0	0	0	0	0	0	2	62	63	3
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	2	107	109	6	0	0	0	0	4	98	99	15
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	1	90	90	0	1	94	94	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	2	95	95	1
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	2	88	99	23
40 PUTNAM	0	0	0	0	1	89	89	0	1	86	86	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	2	52	56	17	1	64	64	0
55 WYOMING	0	0	0	0	0	0	0	0	0	0	0	0

Commercial Improved Appraised III.D

COUNTY	CLASS 2			
	#SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0
02 BERKELEY	0	0	0	0
03 BOONE	1	100	100	0
04 BRAXTON	0	0	0	0
05 BROOKE	0	0	0	0
06 CABELL	10	104	101	14
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	103	103	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	0	0	0	0
21 LEWIS	0	0	0	0
22 LINCOLN	0	0	0	0
23 LOGAN	0	0	0	0
24 MARION	0	0	0	0
25 MARSHALL	0	0	0	0
26 MASON	0	0	0	0
27 MCDOWELL	0	0	0	0
28 MERCER	0	0	0	0
29 MINERAL	0	0	0	0
30 MINGO	0	0	0	0
31 MONONGALIA	0	0	0	0
32 MONROE	0	0	0	0
33 MORGAN	0	0	0	0
34 NICHOLAS	0	0	0	0
35 OHIO	4	98	99	3
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
25	94	94	11
0	0	0	0
0	0	0	0
1	112	112	0
1	71	71	0
0	0	0	0
0	0	0	0
0	0	0	0
5	95	96	5
0	0	0	0
1	34	34	0
3	103	104	6
4	96	101	13
3	59	93	44
2	85	86	5
1	91	91	0
0	0	0	0
3	114	99	11
2	82	90	12
5	97	91	8
0	0	0	0
3	96	99	4
0	0	0	0
0	0	0	0
1	113	113	0
0	0	0	0
7	102	102	4
1	102	102	0
0	0	0	0
11	89	95	16
1	109	109	0
3	97	99	2
3	99	98	5
0	0	0	0
0	0	0	0
0	0	0	0
3	75	98	10
9	94	95	4
7	95	92	4
1	81	81	0
0	0	0	0
0	0	0	0
2	111	120	8
0	0	0	0
1	91	91	0
0	0	0	0
0	0	0	0
2	97	97	7
1	94	94	0
0	0	0	0
0	0	0	0
8	94	81	24
1	96	96	0

CLASS 4			
#SALES	AGG RATIO	MEDIAN	COD
0	0	0	0
19	87	95	7
0	0	0	0
1	107	107	0
2	89	90	9
10	91	97	19
0	0	0	0
0	0	0	0
0	0	0	0
6	91	94	15
0	0	0	0
0	0	0	0
5	92	93	7
1	108	108	0
6	95	89	50
0	0	0	0
7	97	99	6
5	96	97	3
7	90	94	8
6	95	95	13
2	106	109	16
0	0	0	0
4	110	109	1
2	90	107	17
1	72	72	0
4	98	98	10
0	0	0	0
6	95	95	3
2	87	87	9
1	124	124	0
14	92	95	20
3	97	98	6
2	84	89	11
5	97	100	7
10	95	95	3
0	0	0	0
1	103	103	0
5	93	90	7
5	90	89	20
7	95	98	7
5	92	91	3
27	95	96	12
0	0	0	0
1	103	103	0
3	112	106	21
0	0	0	0
1	108	108	0
1	107	107	0
1	96	96	0
10	93	100	10
0	0	0	0
0	0	0	0
1	81	81	0
10	90	98	16
1	72	72	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, 2022 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 2023 as of January 2022 prior to any adjustment to the appraised values by the Boards of Review and Equalization in the 55 counties.

Total Less F&T (Appraised) IV.A			
	COUNTY	AGG RATIO	COD
1	BARBOUR	91.16	10.07
2	BERKELEY	93.90	7.61
3	BOONE	87.91	12.32
4	BRAXTON	92.49	14.19
5	BROOKE	97.67	23.26
6	CABELL	86.83	14.84
7	CALHOUN	106.00	6.43
8	CLAY	0.00	0.00
9	DODDRIDGE	90.94	12.28
10	FAYETTE	94.18	11.89
11	GILMER	98.32	12.91
12	GRANT	75.30	30.62
13	GREENBRIER	90.97	12.78
14	HAMPSHIRE	89.82	13.96
15	HANCOCK	71.25	29.08
16	HARDY	90.49	12.76
17	HARRISON	90.04	6.91
18	JACKSON	94.75	3.86
19	JEFFERSON	91.41	8.39
20	KANAWHA	92.11	10.68
21	LEWIS	91.93	12.76
22	LINCOLN	90.87	10.26
23	LOGAN	91.02	9.61
24	MARION	94.10	10.13
25	MARSHALL	85.51	15.56
26	MASON	93.35	20.24
27	MCDOWELL	98.11	10.98
28	MERCER	94.23	2.08
29	MINERAL	91.61	14.00
30	MINGO	96.65	36.45
31	MONONGALIA	90.60	12.71
32	MONROE	94.54	9.83
33	MORGAN	78.02	26.61
34	NICHOLAS	94.61	5.74
35	OHIO	88.32	10.68
36	PENDLETON	94.58	11.66
37	PLEASANTS	93.81	12.34
38	POCAHONTAS	95.60	15.21
39	PRESTON	87.89	16.45
40	PUTNAM	90.68	8.30
41	RALEIGH	84.47	13.45
42	RANDOLPH	90.15	14.06
43	RITCHIE	101.70	10.74
44	ROANE	90.44	12.95
45	SUMMERS	86.38	22.45
46	TAYLOR	89.47	128.72
47	TUCKER	79.19	21.18
48	TYLER	95.84	9.61
49	UPSHUR	94.94	10.80
50	WAYNE	91.11	9.12
51	WEBSTER	81.56	14.64
52	WETZEL	90.84	9.55
53	WIRT	86.44	16.64
54	WOOD	88.45	12.88
55	WYOMING	90.07	14.47

V. APPENDICES

	Page
APPENDIX A SALES ENTRY & VERIFICATION	28
APPENDIX B TOTAL SALES BY VALIDITY CODE.....	33
APPENDIX C NEIGHBORHOOD SUMMARY.....	34
APPENDIX D CLASS SUMMARY	35
APPENDIX E COUNTY SUMMARY	36
APPENDIX F STATE SUMMARY	37

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.

Enter 11 – to indicate partial-interest

Enter 12 – to indicate managed timber

V. APPENDIX A

SALES INFORMATION – INSTRUCTIONS (CONT.)

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

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

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

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

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

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

Appendix B

	COUNTY APP B	TOTAL SALES KEYED	VALID ARMS LENGTH	MULTIPLE PARCELS	NOT EXPOSED OR OPEN MKT	HIGHEST/BEST USE CHANGED	RELATED FAM OR CORP	FORCED SALE LIQUIDATION	ABNORMAL FINANCING	CONSTRUCTION COST ONLY	EXCESSIVE PERS PROP
01	BARBOUR	776	90	347	104	18	151	54	10	0	2
02	BERKELEY	6339	3409	1168	754	241	480	199	30	0	58
03	BOONE	470	39	179	140	9	27	63	12	0	1
04	BRAXTON	393	20	195	105	9	27	28	6	0	3
05	BROOKE	623	86	218	172	0	37	9	4	0	97
06	CABELL	2578	816	465	896	57	111	159	49	0	25
07	CALHOUN	436	10	171	106	1	122	14	12	0	0
08	CLAY	253	1	114	62	0	31	34	7	0	4
09	DODDRIDGE	246	20	138	62	1	5	4	3	0	13
10	FAYETTE	2776	330	1371	448	21	460	122	12	0	12
11	GILMER	379	17	145	76	1	121	15	4	0	0
12	GRANT	435	27	78	267	43	16	4	0	0	0
13	GREENBRIER	1370	385	412	385	29	52	62	6	0	39
14	HAMPSHIRE	1329	205	327	550	82	80	58	0	0	27
15	HANCOCK	988	263	357	107	10	105	52	90	0	4
16	HARDY	724	205	218	155	37	62	19	3	1	24
17	HARRISON	2633	359	1236	465	101	89	214	43	119	7
18	JACKSON	1402	108	328	359	18	546	32	8	0	3
19	JEFFERSON	2709	1348	687	265	153	57	194	0	0	5
20	KANAWHA	5726	1771	1467	1423	156	175	609	97	0	28
21	LEWIS	545	152	227	84	8	16	52	5	0	1
22	LINCOLN	463	46	170	193	3	17	26	7	0	1
23	LOGAN	861	140	403	177	7	26	89	18	0	1
24	MARION	1883	557	512	347	111	151	173	30	0	2
25	MARSHALL	805	211	305	108	4	134	25	14	0	4
26	MASON	1341	149	547	322	45	185	57	19	0	17
27	MCDOWELL	707	23	418	152	12	29	65	7	0	1
28	MERCER	2913	533	962	1142	44	113	69	31	0	19
29	MINERAL	1090	122	324	186	214	214	22	5	0	3
30	MINGO	1349	46	774	132	5	260	100	24	0	8
31	MONONGALIA	2933	943	1016	621	83	229	28	11	0	2
32	MONROE	856	110	215	126	8	366	16	13	0	2
33	MORGAN	1003	494	237	182	30	34	26	0	0	0
34	NICHOLAS	989	176	491	207	13	59	39	2	0	2
35	OHIO	1585	426	455	397	5	183	107	11	1	0
36	PENDLETON	292	41	135	76	6	28	5	0	0	1
37	PLEASANTS	246	23	141	54	4	7	12	5	0	0
38	POCAHONTAS	974	465	260	110	15	98	21	3	0	2
39	PRESTON	1520	191	643	371	63	98	92	39	0	23
40	PUTNAM	1893	657	679	317	56	72	70	38	0	4
41	RALEIGH	2868	662	1290	540	105	79	175	11	0	6
42	RANDOLPH	1166	227	387	136	42	315	20	8	0	31
43	RITCHIE	805	11	599	59	2	59	18	55	0	2
44	ROANE	535	62	251	128	33	18	20	12	0	11
45	SUMMERS	873	147	289	115	36	229	37	17	0	3
46	TAYLOR	567	86	256	117	11	25	53	18	0	1
47	TUCKER	648	146	162	120	11	163	33	3	0	10
48	TYLER	230	39	99	46	12	11	20	1	0	2
49	UPSHUR	614	72	248	200	17	29	43	3	0	2
50	WAYNE	1085	339	382	191	20	69	51	30	0	3
51	WEBSTER	319	25	146	76	2	40	21	3	0	6
52	WETZEL	611	25	285	95	22	126	19	11	0	28
53	WIRT	760	35	506	49	2	107	54	7	0	0
54	WOOD	2825	1094	1135	277	74	103	92	39	0	11
55	WYOMING	594	43	307	111	10	51	57	14	0	1
	STATE TOTALS	71,333	18,027	24,877	14,465	2,122	6,497	3,752	910	121	562

NEIGHBORHOOD		EXAMPLE						APPENDIX C			
Y2K	TXNRA642 ASSESSMENT	SYSTEM VALUES		STATE OF WEST VIRGINIA			DATE		PAGE NO.		
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									
STATEWIDE SALE RATIO	DATE 07/07/2020									
	FROM 07/18 TO 06/19 RANGE 000.00% - 999.99%									
	NUMBER	TOTAL	MEAN	TOTAL	MEAN	AGGR.	MEAN	MEDIAN	STD.	COEF
	SALES	CONSIDER.	CONSIDER.	VALUE	VALUE	RATIO	RATIO	RATIO	DEV.	DISP
RESIDENTIAL IMP										
0000000-0019999	188	2,290,097	12,181	1,704,540	9,066	74.43	79.72	63.38	56.00	38.36
0020000-0039999	472	13,973,867	29,605	9,122,420	19,327	65.28	65.64	62.81	18.30	17.37
0040000-0059999	637	31,664,190	49,708	19,345,020	30,368	61.09	61.29	59.59	51.22	12.82
0060000-0079999	878	61,178,683	69,679	36,580,560	41,663	59.79	59.85	58.76	53.71	11.37
0080000-0099999	925	82,412,779	89,094	47,655,240	51,519	57.83	57.88	57.31	49.21	10.85
0100000-0149999	2,355	296,856,041	126,053	164,222,780	69,733	55.32	55.38	55.38	55.97	10.39
0150000-9999999	6,668	1668,914,312	250,287	923,021,880	138,425	55.31	55.28	55.39	55.46	8.46
RESIDENTIAL IMPROVED	12,123	2157,289,969	177,950	1201,652,440	99,121	55.70	56.92	56.12	12.08	10.81
VACANT	1,073	50,776,000	47,321	28,928,200	26,960	56.97	60.50	59.05	19.93	16.59
TOTAL	13,196	2208,065,969	167,328	1230,580,640	93,254	55.73	57.22	56.33	12.94	11.38
APARTMENT IMPROVED	9	12,672,500	1,408,055	5,123,040	569,226	40.43	58.95	59.50	11.32	12.97
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	9	12,672,500	1,408,055	5,123,040	569,226	40.43	58.95	59.50	11.32	12.97
COMMERCIAL IMPROVED	205	80,921,972	394,741	45,302,870	220,989	55.98	60.96	58.52	20.14	14.36
VACANT	40	16,306,217	407,655	9,576,340	239,408	58.73	58.00	58.26	7.16	7.62
TOTAL	245	97,228,189	396,849	54,879,210	223,996	56.44	60.47	58.51	18.67	13.26
INDUSTRIAL IMPROVED	1	150,000	150,000	79,620	79,620	53.08	53.08	53.08	0.00	0.00
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	1	150,000	150,000	79,620	79,620	53.08	53.08	53.08	0.00	0.00
TIMBER IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
FARM IMPROVED	9	1,732,400	192,488	685,680	76,186	39.58	43.67	47.14	12.61	20.17
VACANT	6	247,699	41,283	28,200	4,700	11.38	24.48	11.45	25.97	165.89
TOTAL	15	1,980,099	132,006	713,880	47,592	36.05	35.99	39.90	20.65	42.73
COMB C & I IMPROVED	206	81,071,972	393,553	45,382,490	220,303	55.98	60.92	58.51	20.10	14.34
VACANT	40	16,306,217	407,655	9,576,340	239,408	58.73	58.00	58.26	7.16	7.62
TOTAL	246	97,378,189	395,846	54,958,830	223,409	56.44	60.44	58.49	18.63	13.25
TOTAL	13,466	2320,096,757	172,292	1291,376,390	95,899	55.66	57.25	56.36	13.10	11.46
TOTAL LESS F&T	13,451	2318,116,658	172,337	1290,662,510	95,952	55.68	57.28	56.37	13.07	11.43

Example

Attachment 4

TAX YEAR 2009

_____ COUNTY

APPRAISED / SALES RATIO REPORT

	NO. of SALES	AGGR RATIO	OK? YES or NO	MEDIAN	OK? YES or NO	COD	OK? YES or NO	OVERALL OK? YES or NO
RES. IMP.								
RES. VAC.								
COMM. ALL								
TOTAL LESS F & T								
IND. ALL								

AGGR RATIO

MEDIAN

COD

OVERALL

RESIDENTIAL IMP.	90-110 YES	90-110 YES	15 OR LESS YES
RESIDENTIAL VAC.	90-110 YES	90-110 YES	20 OR LESS YES
COMMERCIAL ALL	90-110 YES	90-110 YES	20 OR LESS YES
TOTAL LESS F & T	90-110 YES	90-110 YES	20 OR LESS YES
INDUSTRIAL ALL	90-110 YES	90-110 YES	20 OR LESS YES

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

Example

Attachment 4

TAX YEAR 2009

_____ COUNTY

ASSESSMENT / SALES RATIO REPORT

	NO. of SALES	AGGR RATIO	OK? YES or NO	MEDIAN	OK? YES or NO	COD	OK? YES or NO	OVERALL OK? YES or NO
RES. IMP.								
RES. VAC.								
COMM. ALL								
TOTAL LESS F & T								
IND. ALL								

AGGR RATIO

MEDIAN

COD

OVERALL

RESIDENTIAL IMP.	54-66	YES	54-66	YES	15 OR LESS	YES
RESIDENTIAL VAC.	54-66	YES	54-66	YES	20 OR LESS	YES
COMMERCIAL ALL	54-66	YES	54-66	YES	20 OR LESS	YES
TOTAL LESS F & T	54-66	YES	54-66	YES	20 OR LESS	YES
INDUSTRIAL ALL	54-66	YES	54-66	YES	20 OR LESS	YES

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