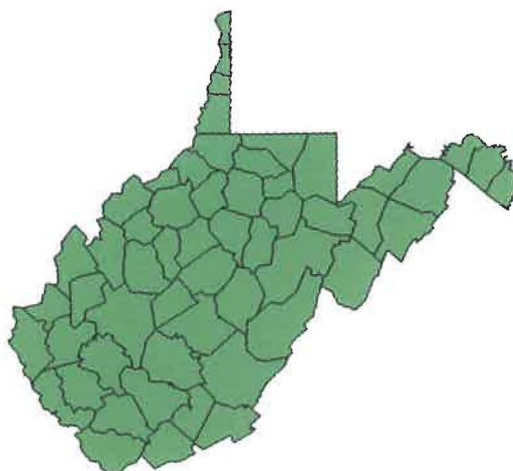


WEST VIRGINIA ASSESSMENT RATIO STUDY TAX YEAR 2017



**STATE TAX COMMISSIONER
Dale W. Steager**

**PROPERTY TAX DIVISION
August 2017**



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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 2017 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, 2016. Appraised values used in Section IV of this report represent the estimated market value of each property as of July 1, 2016, as determined by the county assessor in each of the 55 counties. The time period of the sales involved is July 1, 2015 through June 30, 2016. 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, 2015 through June 30, 2016. 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, 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/\hat{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
	A/S_i	= Individual Ratios



I. METHODOLOGY AND TERMS (CONT.)

FORMULA:

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

CALCULATION:

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

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>	
<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 **COD** for each county illustrates a difference in the homogeneity of the assessed values, as illustrated on the following page.



I. METHODOLOGY AND TERMS (CONT.)

County A:

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

County B:

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

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

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

Section II displays the relationship of assessed values to market and the uniformity of assessments through the use of the aggregate ratio, median and the coefficient of dispersion for all counties and the State. Section III has tables showing the ratios and **C \ddot{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, 2015 through June 30, 2016. This data is for the Tax Year 2017 assessed values representing property values as of July 1, 2016.

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

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

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



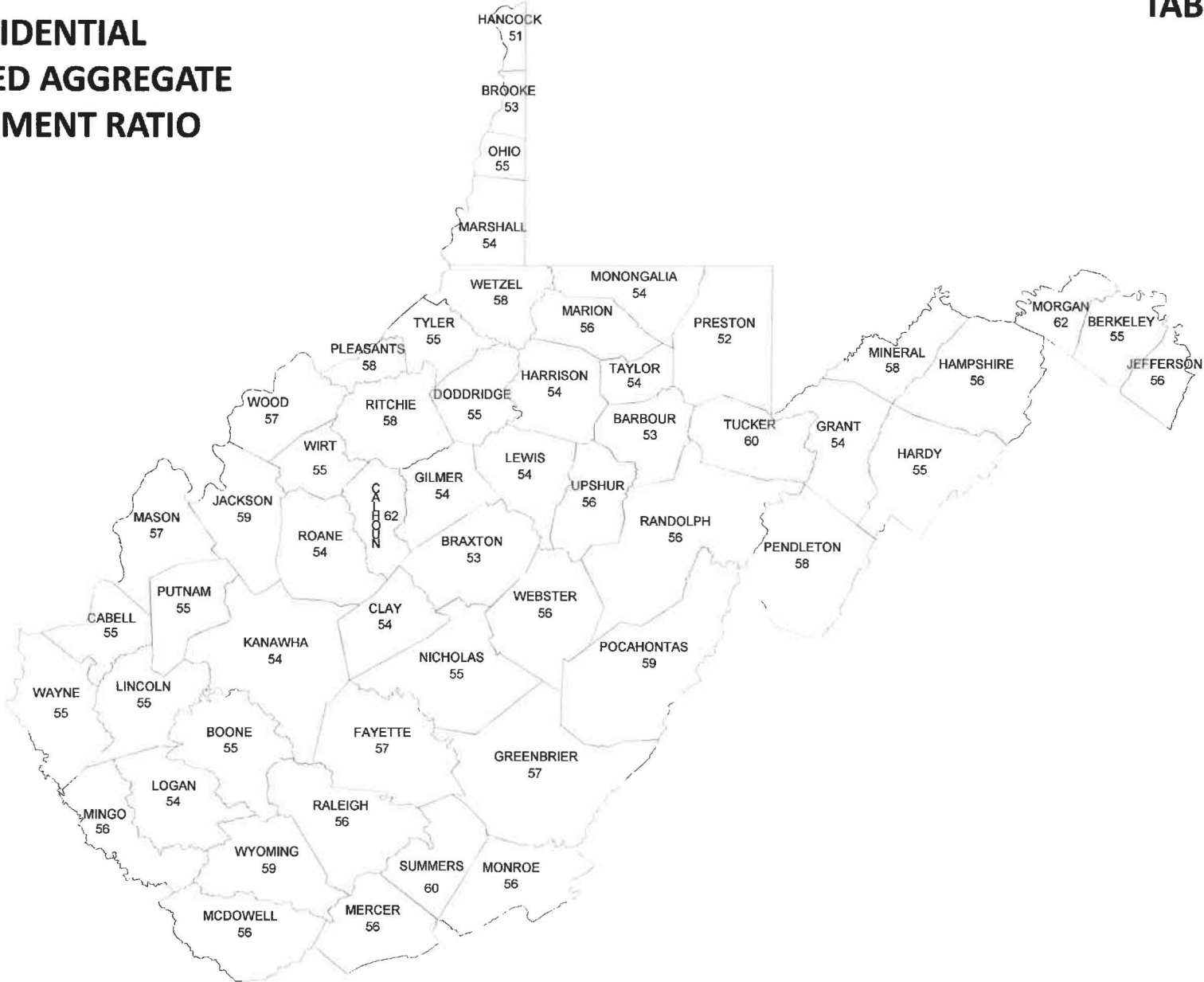
II. ASSESSMENT RATIOS (CONT.)

Exhibits II.K, II.L, and II.M are graphs which represent the aggregate ratio, median, and **CŌD** values shown in Table II.J. These graphs show the aggregate ratios, medians, and **CŌD**'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 **CŌD**'s are also given for both improved and vacant property. The **CŌD** goal for residential improved property is fifteen (15) or less. The goal **CŌD** 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.

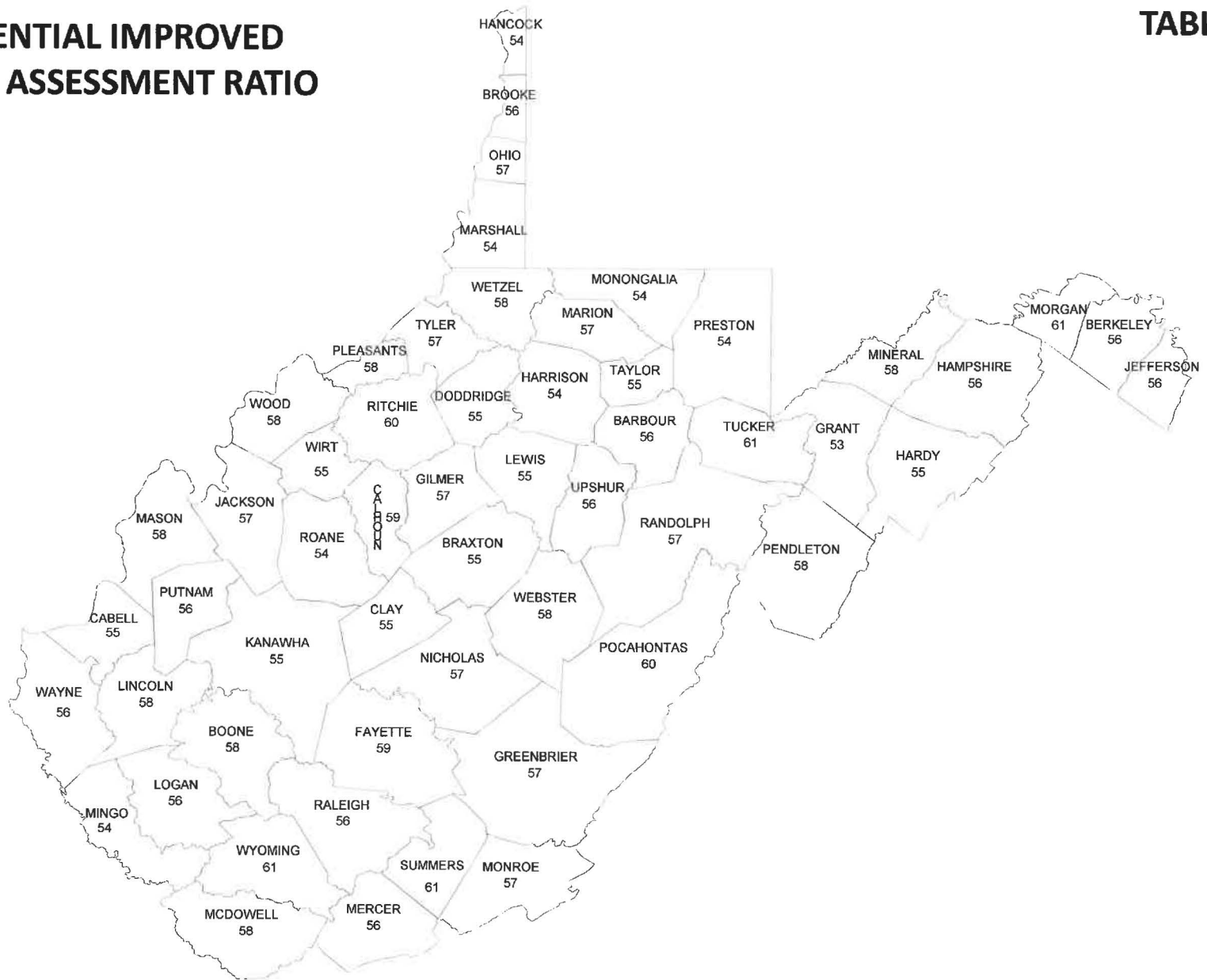
TABLE II.A

**RESIDENTIAL
IMPROVED AGGREGATE
ASSESSMENT RATIO**



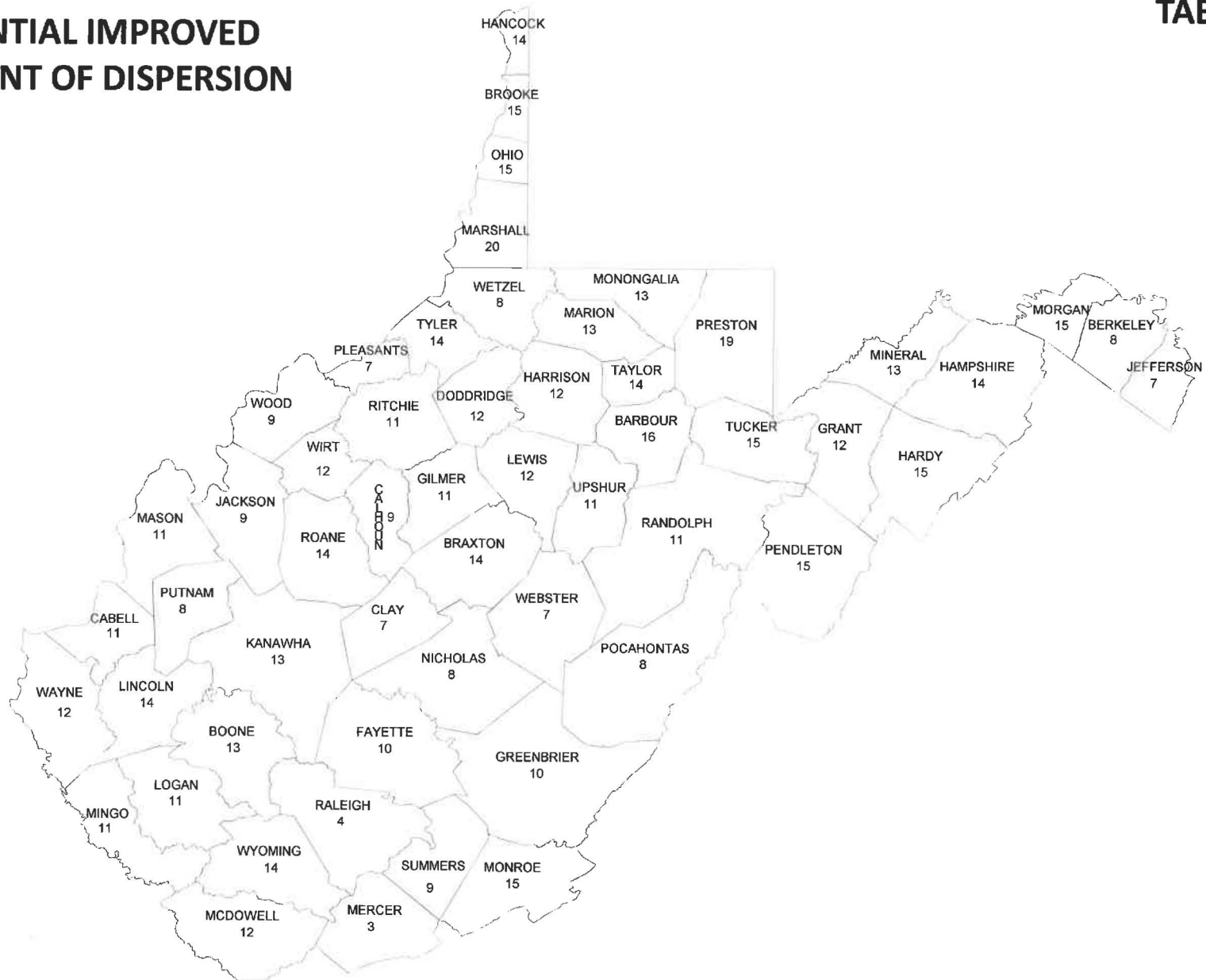
RESIDENTIAL IMPROVED MEDIAN ASSESSMENT RATIO

TABLE II.B



RESIDENTIAL IMPROVED COEFFICIENT OF DISPERSION

TABLE II.C



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

	0-19,999		20,000-39,999		40,000-59,999		60,000-79,999		80,000-99,999		100,000-149,999		150,000 & UP		ALL RANGES	
	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD
01 BARBOUR	0	0	61	16	56	17	58	11	56	13	53	15	50	18	56	16
02 BERKELEY	58	32	59	33	65	14	61	11	58	9	56	7	55	7	56	8
03 BOONE	0	0	61	6	44	0	61	15	53	8	58	13	58	12	58	13
04 BRAXTON	0	0	62	14	59	19	55	10	49	9	55	14	61	0	55	14
05 BROOKE	67	5	63	13	61	15	57	11	54	13	51	10	49	14	56	15
06 CABELL	59	8	64	29	62	12	56	11	58	10	55	9	55	8	55	11
07 CALHOUN	64	0	0	0	59	12	56	3	58	0	61	3	71	0	59	9
08 CLAY	55	8	0	0	50	13	53	4	56	5	0	0	0	0	55	7
09 DODDRIDGE	0	0	55	17	53	10	62	15	0	0	55	6	0	0	55	12
10 FAYETTE	63	20	62	13	61	10	59	7	60	7	55	8	57	10	59	10
11 GILMER	0	0	64	8	54	9	57	1	0	0	55	11	48	1	57	11
12 GRANT	64	0	60	17	60	6	54	3	55	12	55	11	50	2	54	12
13 GREENBRIER	62	24	63	9	58	9	58	6	58	4	57	8	57	9	57	10
14 HAMPSHIRE	64	18	60	13	60	13	59	13	59	16	56	13	55	11	56	14
15 HANCOCK	60	28	63	15	54	13	55	9	54	13	49	13	48	13	54	14
16 HARDY	69	0	66	13	65	8	59	12	55	20	55	14	54	12	55	15
17 HARRISON	73	1	61	16	60	18	58	14	54	11	54	12	54	9	54	12
18 JACKSON	61	43	59	5	61	17	60	5	58	5	56	3	58	5	59	9
19 JEFFERSON	85	0	58	11	63	0	57	6	60	8	56	9	56	7	56	7
20 KANAWHA	66	14	65	12	64	10	58	12	55	13	54	12	54	12	55	13
21 LEWIS	0	0	60	12	61	6	60	9	60	15	54	12	51	6	55	12
22 LINCOLN	0	0	60	1	61	13	76	0	59	10	44	10	56	7	58	14
23 LOGAN	63	3	60	5	59	10	58	13	52	6	53	8	54	12	56	11
24 MARION	54	0	70	5	66	10	61	12	60	12	55	13	56	11	57	13
25 MARSHALL	66	20	67	14	65	15	56	16	58	16	48	13	52	13	54	20
26 MASON	65	36	60	12	62	11	59	8	59	10	56	8	56	5	58	11
27 MCDOWELL	60	13	56	10	57	9	56	1	51	0	0	0	0	0	58	12
28 MERCER	58	3	58	4	57	4	56	3	56	3	56	3	57	4	56	3
29 MINERAL	79	0	55	8	70	9	66	13	57	6	56	15	58	9	58	13
30 MINGO	59	9	63	11	54	4	57	0	53	6	56	10	54	0	56	11
31 MONONGALIA	209	0	80	17	71	27	75	25	61	26	56	14	54	10	54	13
32 MONROE	60	20	61	13	61	10	59	19	53	12	52	13	59	10	57	15
33 MORGAN	92	7	74	30	71	22	65	23	58	12	60	10	61	9	61	15
34 NICHOLAS	59	4	60	6	61	6	59	5	55	8	53	7	55	8	57	8
35 OHIO	72	17	74	33	65	19	61	15	59	12	56	15	54	14	57	15
36 PENDLETON	0	0	0	0	60	10	63	13	70	15	60	13	56	15	58	15
37 PLEASANTS	59	0	64	0	63	3	58	12	60	5	56	7	58	5	58	7
38 POCAHONTAS	57	9	65	10	61	4	62	5	60	7	58	10	60	7	60	8
39 PRESTON	71	29	60	13	55	15	58	14	58	17	53	15	52	13	54	19
40 PUTNAM	65	5	64	50	68	4	59	7	57	9	56	7	55	7	56	8
41 RALEIGH	62	6	60	5	57	5	57	4	56	3	56	3	56	3	56	4
42 RANDOLPH	57	1	61	12	62	15	60	8	59	10	57	10	55	12	57	11
43 RITCHIE	79	0	70	9	65	0	59	10	59	8	62	8	54	4	60	11
44 ROANE	0	0	84	0	63	12	51	14	56	8	55	12	50	15	54	14
45 SUMMERS	71	16	60	9	66	17	59	6	59	8	60	4	59	4	60	9
46 TAYLOR	65	7	58	17	68	0	56	20	61	10	59	12	53	11	55	14
47 TUCKER	100	0	68	7	63	21	72	10	59	3	57	17	60	12	60	15
48 TYLER	0	0	63	12	64	18	56	13	57	7	55	7	46	10	57	14
49 UPSHUR	57	0	61	9	72	16	59	8	58	11	55	9	56	10	56	11
50 WAYNE	62	10	62	8	61	15	56	13	55	9	54	12	57	10	56	12
51 WEBSTER	63	3	59	1	58	0	64	0	57	6	55	8	57	0	58	7
52 WETZEL	0	0	0	0	57	19	61	4	58	4	56	6	59	3	58	8
53 WIRT	44	0	58	17	60	9	58	11	53	4	55	2	46	0	55	12
54 WOOD	62	12	62	8	61	6	60	8	59	7	57	9	57	9	58	9
55 WYOMING	63	35	64	8	57	8	61	6	58	10	0	0	53	0	59	14

RESIDENTIAL PROPERTY ASSESSMENT TO SALES COMPARISON

TABLE II.E

	RESIDENTIAL IMPROVED			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	56	53	56	16
02 BERKELEY	1772	55	56	8
03 BOONE	30	55	58	13
04 BRAXTON	24	53	55	14
05 BROOKE	103	53	56	15
06 CABELL	683	55	55	11
07 CALHOUN	10	62	59	9
08 CLAY	11	54	55	7
09 DODDRIDGE	16	55	55	12
10 FAYETTE	212	57	59	10
11 GILMER	14	54	57	11
12 GRANT	32	54	53	12
13 GREENBRIER	168	57	57	10
14 HAMPSHIRE	194	56	56	14
15 HANCOCK	154	51	54	14
16 HARDY	104	55	55	15
17 HARRISON	318	54	54	12
18 JACKSON	94	59	57	9
19 JEFFERSON	762	56	56	7
20 KANAWHA	1244	54	55	13
21 LEWIS	77	54	55	12
22 LINCOLN	19	55	58	14
23 LOGAN	68	54	56	11
24 MARION	347	56	57	13
25 MARSHALL	167	54	54	20
26 MASON	143	57	58	11
27 MCDOWELL	37	56	58	12
28 MERCER	335	56	56	3
29 MINERAL	102	58	58	13
30 MINGO	20	56	54	11
31 MONONGALIA	989	54	54	13
32 MONROE	77	56	57	15
33 MORGAN	200	62	61	15
34 NICHOLAS	109	55	57	8
35 OHIO	353	55	57	15
36 PENDLETON	39	58	58	15
37 PLEASANTS	36	58	58	7
38 POCAHONTAS	133	59	60	8
39 PRESTON	129	52	54	19
40 PUTNAM	602	55	56	8
41 RALEIGH	389	56	56	4
42 RANDOLPH	144	56	57	11
43 RITCHIE	31	58	60	11
44 ROANE	52	54	54	14
45 SUMMERS	51	60	61	9
46 TAYLOR	55	54	55	14
47 TUCKER	83	60	61	15
48 TYLER	31	55	57	14
49 UPSHUR	106	56	56	11
50 WAYNE	157	55	56	12
51 WEBSTER	15	56	58	7
52 WETZEL	31	58	58	8
53 WIRT	27	55	55	12
54 WOOD	608	57	58	9
55 WYOMING	24	59	61	14

RESIDENTIAL VACANT			
# SALES	AGG RATIO	MEDIAN	COD
8	50	54	10
119	60	60	12
2	27	34	48
2	70	76	16
9	57	55	14
35	57	56	8
0	0	0	0
6	50	52	12
1	88	88	0
54	52	60	13
2	54	56	6
11	58	59	15
79	58	60	8
63	61	66	16
11	51	55	13
30	59	62	12
9	58	58	12
26	59	60	4
42	56	56	14
10	59	59	7
15	54	57	17
7	60	61	5
10	57	57	5
3	63	60	4
8	60	61	14
37	57	59	10
12	57	58	10
53	53	55	6
9	57	56	11
4	57	56	7
40	59	64	11
12	61	57	17
39	62	61	16
31	57	58	6
21	50	55	16
12	55	55	15
2	54	54	0
31	61	60	8
35	40	54	23
37	57	57	8
28	57	56	4
20	55	57	12
10	59	59	8
10	52	55	16
26	60	61	14
12	60	64	12
14	59	55	20
10	53	52	35
11	57	59	5
20	60	60	4
9	55	62	14
0	0	0	0
5	60	62	6
27	56	58	6
0	0	0	0

RESIDENTIAL COUNTY TOTAL			
# SALES	AGG RATIO	MEDIAN	COD
64	53	55	15
1891	55	56	9
32	54	57	15
26	54	56	16
112	53	56	15
718	55	55	11
10	62	59	9
17	54	54	9
17	55	55	15
266	57	59	11
16	54	57	11
43	55	57	13
247	58	59	10
257	56	58	15
165	51	54	14
134	55	57	14
327	54	54	12
120	59	58	8
804	56	56	8
1254	54	55	13
92	54	55	13
26	55	59	11
78	54	56	10
350	56	57	13
175	54	54	20
180	57	58	11
49	56	58	11
388	56	56	4
111	58	58	13
24	56	56	10
1029	54	55	13
89	56	57	15
239	62	61	15
140	55	57	8
374	55	56	15
51	57	57	16
38	58	58	7
164	59	60	8
164	51	54	20
639	55	56	8
417	56	56	4
164	56	57	12
41	58	59	11
62	53	54	15
77	60	61	11
67	54	56	14
97	60	60	16
41	54	56	19
117	56	56	10
177	55	57	11
24	56	59	10
31	58	58	8
32	55	56	12
635	57	58	9
24	59	61	14

**APARTMENT PROPERTY
ASSESSMENT TO SALES
COMPARISON**

TABLE II.F

	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	1	47	47	0	0	0	0	0	1	47	47	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	2	58	59	1	0	0	0	0	2	58	59	1
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	58	62	12	0	0	0	0	7	58	62	12
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	2	73	81	13	0	0	0	0	2	73	81	13
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	2	62	62	1	0	0	0	0	2	62	62	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	1	50	50	0	0	0	0	0	1	50	50	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	2	58	58	1	0	0	0	0	2	58	58	1
55 WYOMING	0	0	0	0	0	0	0	0	0	0	0	0

COMMERCIAL PROPERTY ASSESSMENT TO SALES COMPARISON

TABLE II.G

	COMMERCIAL IMPROVED				COMMERCIAL VACANT				COMMERCIAL COUNTY TOTAL			
	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0
02 BERKELEY	18	55	59	16	2	57	57	2	20	55	58	15
03 BOONE	1	32	32	0	0	0	0	0	1	32	32	0
04 BRAXTON	1	58	58	0	0	0	0	0	1	58	58	0
05 BROOKE	4	49	54	17	0	0	0	0	4	49	54	17
06 CABELL	15	68	59	16	0	0	0	0	15	68	59	16
07 CALHOUN	0	0	0	0	0	0	0	0	0	0	0	0
08 CLAY	1	61	61	0	0	0	0	0	1	61	61	0
09 DODDRIDGE	2	65	65	7	0	0	0	0	2	65	65	7
10 FAYETTE	5	61	61	3	3	60	60	4	8	60	61	4
11 GILMER	0	0	0	0	0	0	0	0	0	0	0	0
12 GRANT	0	0	0	0	0	0	0	0	0	0	0	0
13 GREENBRIER	6	63	58	15	3	61	62	5	9	63	60	12
14 HAMPSHIRE	4	56	59	6	1	49	49	0	5	55	57	8
15 HANCOCK	3	58	56	16	2	57	51	12	5	58	56	14
16 HARDY	1	67	67	0	0	0	0	0	1	67	67	0
17 HARRISON	4	57	56	3	0	0	0	0	4	57	56	3
18 JACKSON	7	62	65	6	0	0	0	0	7	62	65	6
19 JEFFERSON	4	54	55	12	1	60	60	0	5	54	58	10
20 KANAWHA	40	48	58	12	2	57	58	2	42	48	58	11
21 LEWIS	1	48	48	0	0	0	0	0	1	48	48	0
22 LINCOLN	0	0	0	0	0	0	0	0	0	0	0	0
23 LOGAN	2	60	60	1	1	61	61	0	3	60	61	1
24 MARION	4	51	59	6	0	0	0	0	4	51	59	6
25 MARSHALL	3	61	70	10	1	46	46	0	4	58	64	18
26 MASON	8	55	58	4	1	56	56	0	9	55	58	4
27 MCDOWELL	1	60	60	0	0	0	0	0	1	60	60	0
28 MERCER	15	55	55	4	5	54	55	1	20	55	55	3
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	10	56	59	8	9	55	60	9	19	56	60	9
32 MONROE	2	64	64	3	0	0	0	0	2	64	64	3
33 MORGAN	3	57	57	3	1	60	60	0	4	57	58	3
34 NICHOLAS	2	60	61	6	2	62	64	4	4	61	63	5
35 OHIO	21	58	58	19	1	55	55	0	22	58	57	18
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	3	63	63	1	0	0	0	0	3	63	63	1
39 PRESTON	2	58	61	9	0	0	0	0	2	58	61	9
40 PUTNAM	14	54	55	8	1	57	57	0	15	55	55	8
41 RALEIGH	8	59	57	8	4	54	55	3	12	58	55	7
42 RANDOLPH	10	58	57	15	0	0	0	0	10	58	57	15
43 RITCHE	1	59	59	0	0	0	0	0	1	59	59	0
44 ROANE	1	60	60	0	0	0	0	0	1	60	60	0
45 SUMMERS	1	65	65	0	2	51	54	11	3	57	60	9
46 TAYLOR	1	72	72	0	0	0	0	0	1	72	72	0
47 TUCKER	3	55	59	10	0	0	0	0	3	55	59	10
48 TYLER	2	66	65	4	0	0	0	0	2	66	65	4
49 UPSHUR	2	30	41	33	0	0	0	0	2	30	41	33
50 WAYNE	2	61	61	0	1	55	55	0	3	58	61	3
51 WEBSTER	1	60	60	0	0	0	0	0	1	60	60	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	5	54	48	16	0	0	0	0	5	54	48	16
55 WYOMING	1	50	50	0	0	0	0	0	1	50	50	0

INDUSTRIAL PROPERTY ASSESSMENT TO SALES COMPARISON

TABLE II.H

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

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

TABLE II.I

	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	64	53	55	15
02 BERKELEY	19	55	56	9
03 BOONE	33	53	57	16
04 BRAXTON	27	54	57	15
05 BROOKE	116	53	56	15
06 CABELL	733	55	55	11
07 CALHOUN	10	62	59	9
08 CLAY	18	54	54	9
09 DODDRIDGE	19	56	55	15
10 FAYETTE	274	57	59	11
11 GILMER	16	54	57	11
12 GRANT	43	55	57	13
13 GREENBRIER	256	58	59	10
14 HAMPSHIRE	262	56	58	15
15 HANCOCK	170	51	54	14
16 HARDY	135	55	57	15
17 HARRISON	333	54	55	12
18 JACKSON	127	59	58	8
19 JEFFERSON	809	56	56	8
20 KANAWHA	1303	53	55	13
21 LEWIS	93	54	55	13
22 LINCOLN	26	55	59	11
23 LOGAN	81	55	57	10
24 MARION	354	56	57	13
25 MARSHALL	181	54	55	20
26 MASON	189	57	58	11
27 MCDOWELL	50	56	58	11
28 MERCER	408	56	56	4
29 MINERAL	111	58	58	13
30 MINGO	24	56	55	10
31 MONONGALIA	1048	54	55	13
32 MONROE	91	57	57	15
33 MORGAN	243	62	61	15
34 NICHOLAS	144	55	57	8
35 OHIO	398	55	57	15
36 PENDLETON	51	57	57	16
37 PLEASANTS	38	58	58	7
38 POCAHONTAS	167	59	60	8
39 PRESTON	167	51	54	19
40 PUTNAM	654	55	56	8
41 RALEIGH	429	56	56	4
42 RANDOLPH	174	56	57	12
43 RITCHIE	42	58	59	10
44 ROANE	63	54	54	15
45 SUMMERS	80	60	61	11
46 TAYLOR	68	54	56	15
47 TUCKER	100	60	60	16
48 TYLER	43	55	57	19
49 UPSHUR	119	54	56	11
50 WAYNE	180	55	57	11
51 WEBSTER	25	56	59	10
52 WETZEL	31	58	58	8
53 WIRT	32	55	56	12
54 WOOD	642	57	58	9
55 WYOMING	25	59	61	14

**STATEWIDE SUMMARY
ALL PROPERTY
ALL SALES COMPARISON
SALES PERIOD: JULY 1, 2015 – JUNE 30, 2016**

	NUMBER OF SALES	AGGREGATE RATIO	MEDIAN	COEFFICIENT OF DISPERSION
RESIDENTIAL				
IMPROVED	12163	55	56	13
VACANT	1184	56	59	17
TOTAL	13347	55	56	14
APARTMENT				
IMPROVED	17	49	60	12
VACANT	0	0	0	0
TOTAL	17	49	60	12
COMMERCIAL				
IMPROVED	257	53	58	16
VACANT	42	56	58	9
TOTAL	299	54	58	15
INDUSTRIAL				
IMPROVED	0	0	0	0
VACANT	0	0	0	0
TOTAL	0	0	0	0
TIMBER				
IMPROVED	1	11	11	0
VACANT	7	16	11	116
TOTAL	8	15	11	101
FARM				
IMPROVED	77	37	39	40
VACANT	31	5	4	159
TOTAL	108	32	30	65
ALL PROPERTY TOTAL	13779	55	56	14
LESS FARM & TIMBER	13663	55	56	14



EXHIBIT II.K

STATEWIDE SUMMARY
AGGREGATE RATIOS FOR IMPROVED
AND VACANT PROPERTY

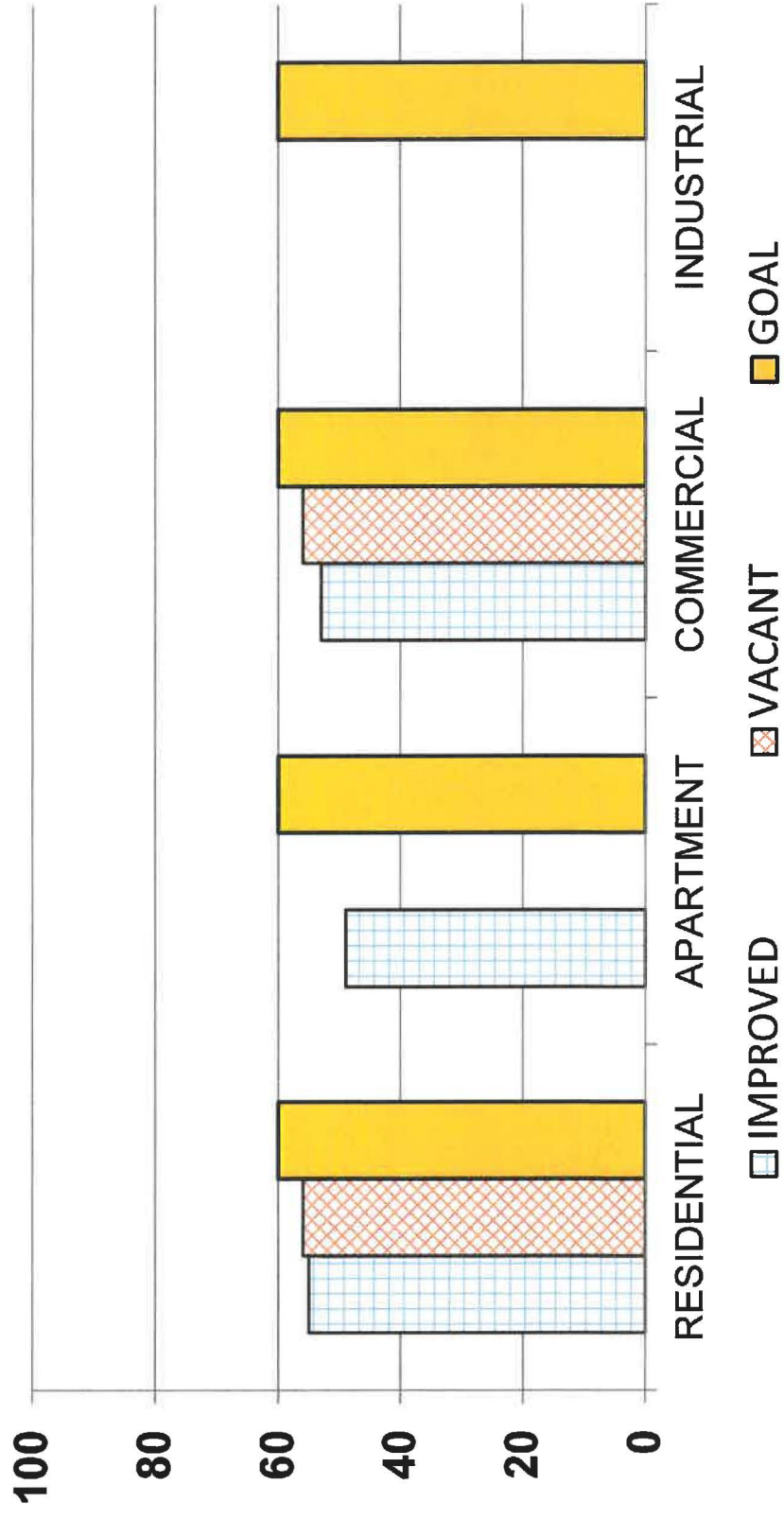
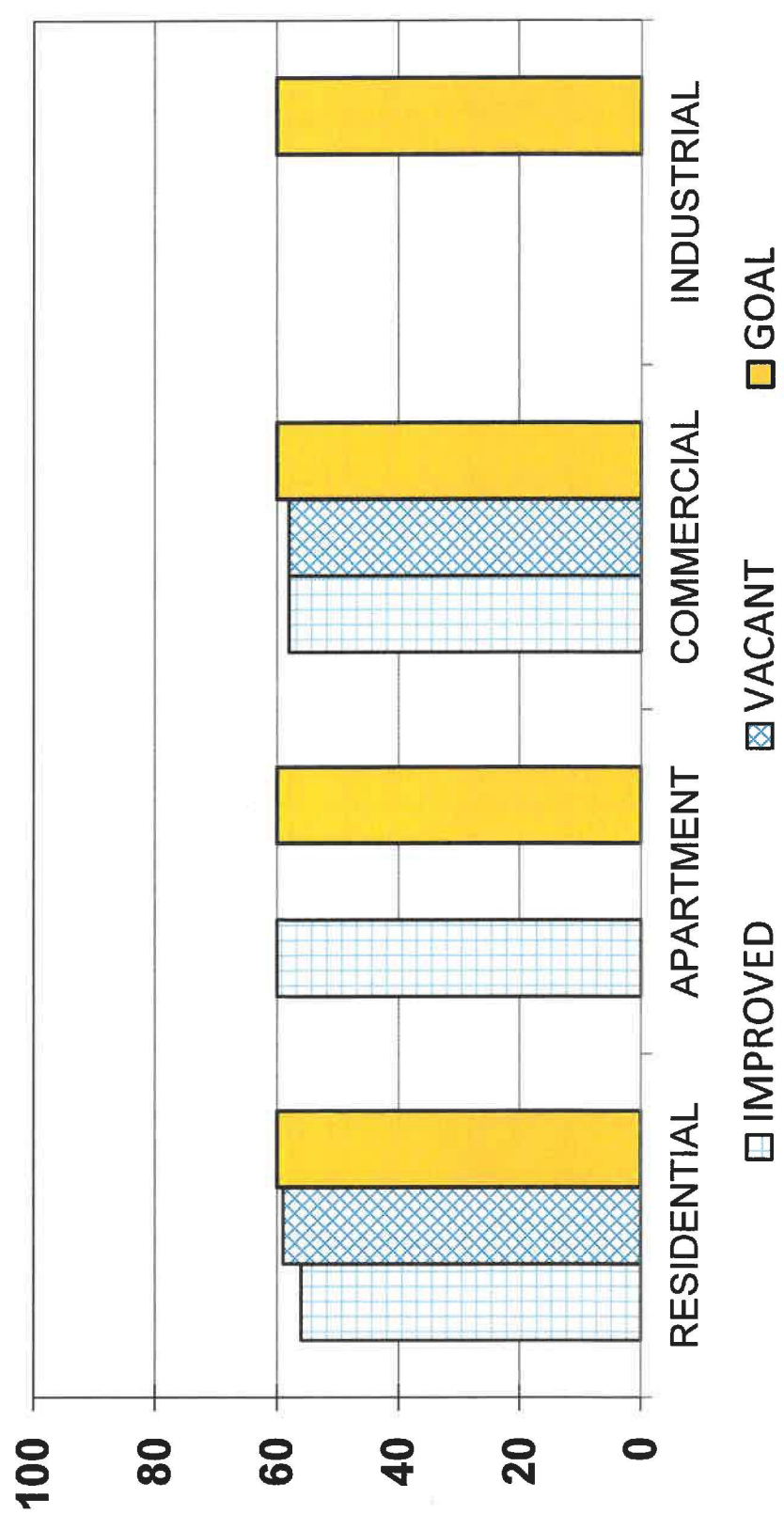


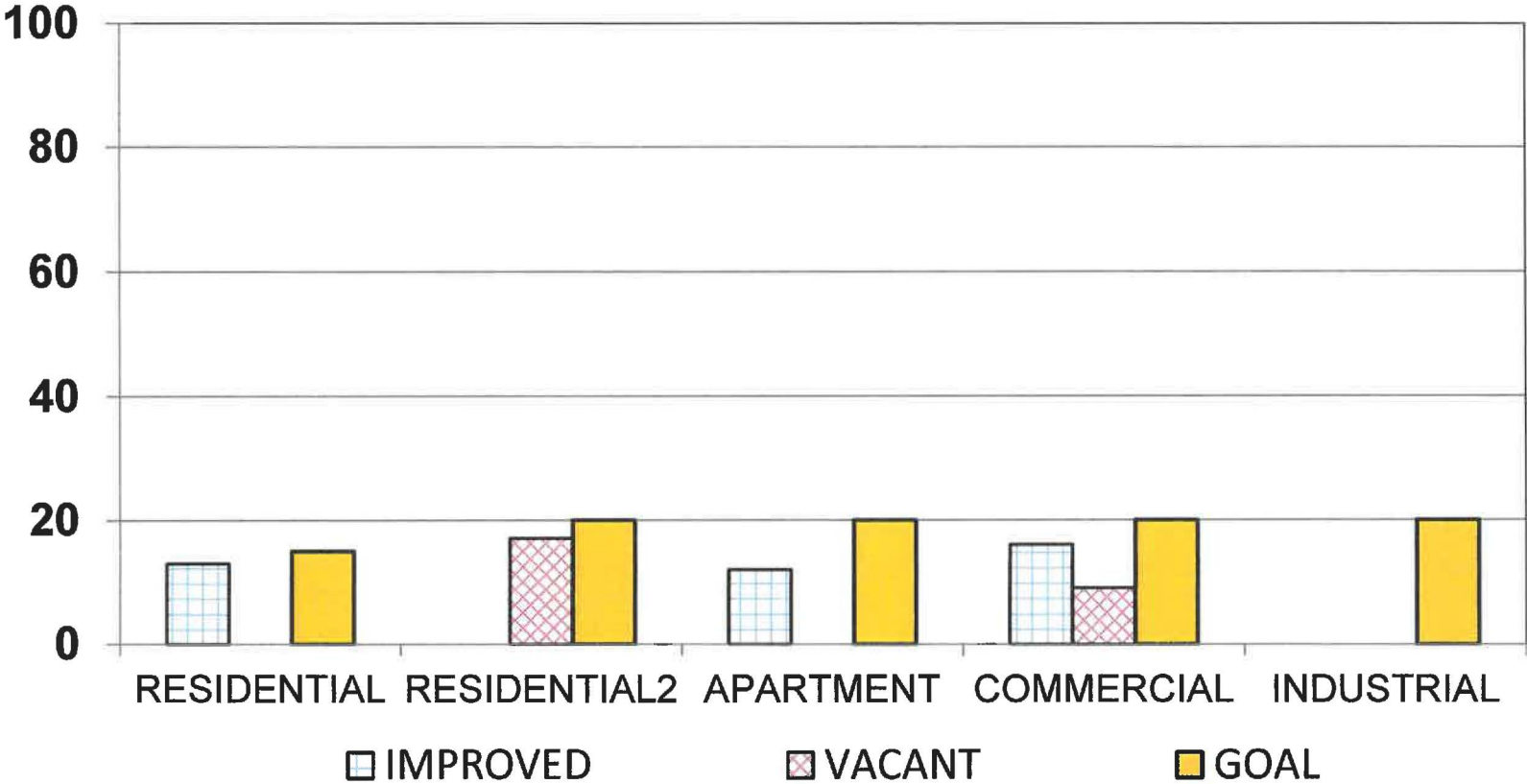
EXHIBIT II.L

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 **CÖD** 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, 2015 through June 30, 2016.

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 aggregate ratios, median, and **CÖD** by tax class for total apartments, total commercial, and total industrial sales.



III. TAX CLASS COMPARISON OF ASSESSMENT RATIOS

This section reports on the median and **CŌD** 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, 2015 through June 30, 2016.

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

**RESIDENTIAL IMPROVED
PROPERTY
TAX CLASS COMPARISON**

TABLE III.A

	CLASS 2					CLASS 3					CLASS 4			
	# SALES	AGG RATIO	MEDIAN	COD		# SALES	AGG RATIO	MEDIAN	COD		# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	50	53	54	17	2	58	60	7	4	54	57	8		
02 BERKELEY	1682	55	55	8	69	58	59	12	21	57	58	10		
03 BOONE	26	55	58	12	3	47	57	20	1	65	65	0		
04 BRAXTON	16	53	56	14	5	56	56	13	3	49	51	16		
05 BROOKE	88	53	55	15	3	68	69	6	12	56	61	16		
06 CABELL	584	55	55	10	33	57	56	9	66	58	60	17		
07 CALHOUN	9	62	58	8	1	64	64	0	0	0	0	0		
08 CLAY	7	55	54	6	4	51	55	9	0	0	0	0		
09 DODDRIDGE	13	53	53	11	2	70	70	0	1	55	55	0		
10 FAYETTE	200	57	59	11	7	61	65	6	5	61	61	3		
11 GILMER	10	54	58	10	2	56	55	5	2	59	60	21		
12 GRANT	30	54	53	11	2	70	70	3	0	0	0	0		
13 GREENBRIER	120	57	57	9	25	58	59	9	23	60	60	18		
14 HAMPSHIRE	165	56	56	13	25	55	54	18	4	71	69	7		
15 HANCOCK	132	51	54	14	4	55	55	23	18	50	53	16		
16 HARDY	94	54	55	15	8	60	61	14	2	48	51	7		
17 HARRISON	293	54	54	11	7	57	61	11	18	61	64	16		
18 JACKSON	78	59	58	9	9	58	57	5	7	56	55	4		
19 JEFFERSON	732	56	56	7	15	55	58	13	15	56	56	5		
20 KANAWHA	1109	54	54	12	33	59	63	12	102	59	58	14		
21 LEWIS	70	54	54	12	5	53	53	10	2	71	70	12		
22 LINCOLN	15	54	58	12	3	65	67	11	1	43	43	0		
23 LOGAN	62	53	55	10	4	59	60	2	2	74	74	0		
24 MARION	320	56	57	13	4	60	64	11	23	63	66	10		
25 MARSHALL	138	53	53	19	4	69	71	18	25	62	65	14		
26 MASON	123	57	58	10	10	57	60	8	10	62	62	27		
27 MCDOWELL	25	57	58	12	9	52	55	12	3	61	63	5		
28 MERCER	293	56	56	3	12	56	57	2	30	57	59	5		
29 MINERAL	90	58	58	13	4	59	65	9	8	65	62	13		
30 MINGO	15	55	54	9	3	59	57	9	2	61	64	16		
31 MONONGALIA	849	53	54	12	78	55	55	14	62	56	56	20		
32 MONROE	68	57	57	15	7	50	48	18	2	63	65	11		
33 MORGAN	176	62	61	13	22	64	64	29	2	60	65	20		
34 NICHOLAS	99	55	56	8	4	62	63	4	6	59	60	8		
35 OHIO	283	54	55	14	9	59	54	19	61	61	63	15		
36 PENDLETON	37	58	59	16	1	56	56	0	1	57	57	0		
37 PLEASANTS	33	58	58	7	1	56	56	0	2	58	59	10		
38 POCAHONTAS	71	60	60	9	60	59	60	6	2	65	65	1		
39 PRESTON	114	52	54	16	10	67	71	30	5	55	55	11		
40 PUTNAM	572	55	56	8	20	56	59	9	10	59	59	9		
41 RALEIGH	341	56	56	3	20	59	58	6	28	58	59	6		
42 RANDOLPH	119	56	57	11	11	51	61	14	14	59	62	9		
43 RITCHIE	30	57	60	11	0	0	0	0	1	79	79	0		
44 ROANE	46	53	52	13	3	65	66	5	3	62	82	13		
45 SUMMERS	37	60	60	11	10	60	61	7	4	61	61	3		
46 TAYLOR	51	54	54	14	2	64	62	10	2	65	66	7		
47 TUCKER	49	59	59	13	26	65	68	13	8	48	57	18		
48 TYLER	30	54	56	13	0	0	0	0	1	81	81	0		
49 UPSHUR	98	57	56	10	6	57	60	20	2	45	56	3		
50 WAYNE	142	55	55	12	3	50	53	15	12	60	65	9		
51 WEBSTER	10	56	57	7	5	59	60	5	0	0	0	0		
52 WETZEL	30	58	58	8	1	62	62	0	0	0	0	0		
53 WIRT	23	54	55	11	3	54	48	15	1	72	72	0		
54 WOOD	574	57	58	9	4	60	62	4	30	59	60	7		
55 WYOMING	17	59	61	13	7	62	64	15	0	0	0	0		

**RESIDENTIAL VACANT
PROPERTY
TAX CLASS COMPARISON**

TABLE III.B

	CLASS 2					CLASS 3					CLASS 4			
	# SALES	AGG RATIO	MEDIAN	COD		# SALES	AGG RATIO	MEDIAN	COD		# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	2	41	50	26		6	53	54	5		0	0	0	0
02 BERKELEY	8	47	60	15		108	61	60	12		3	71	68	6
03 BOONE	0	0	0	0		2	27	34	48		0	0	0	0
04 BRAXTON	0	0	0	0		2	70	76	16		0	0	0	0
05 BROOKE	3	64	55	13		5	53	51	10		1	72	72	0
06 CABELL	5	54	53	8		26	57	57	7		4	61	57	15
07 CALHOUN	0	0	0	0		0	0	0	0		0	0	0	0
08 CLAY	0	0	0	0		6	50	52	12		0	0	0	0
09 DODDRIDGE	1	88	88	0		0	0	0	0		0	0	0	0
10 FAYETTE	29	56	60	11		21	50	59	13		4	45	52	28
11 GILMER	1	59	59	0		1	53	53	0		0	0	0	0
12 GRANT	3	53	58	9		8	59	61	17		0	0	0	0
13 GREENBRIER	0	0	0	0		68	58	60	4		11	64	59	34
14 HAMPSHIRE	1	40	40	0		62	61	67	15		0	0	0	0
15 HANCOCK	2	56	58	6		8	48	52	14		1	63	63	0
16 HARDY	3	55	63	8		26	59	61	12		1	70	70	0
17 HARRISON	2	46	47	3		6	61	61	9		1	53	53	0
18 JACKSON	10	59	61	4		16	59	59	4		0	0	0	0
19 JEFFERSON	1	47	47	0		39	57	56	15		2	56	57	5
20 KANAWHA	3	56	54	7		4	59	58	8		3	61	60	2
21 LEWIS	1	57	57	0		13	54	57	18		1	67	67	0
22 LINCOLN	4	59	60	3		3	62	63	6		0	0	0	0
23 LOGAN	3	52	53	6		7	58	57	4		0	0	0	0
24 MARION	0	0	0	0		3	63	60	4		0	0	0	0
25 MARSHALL	1	58	58	0		4	58	60	7		3	64	73	16
26 MASON	9	59	60	9		23	57	59	10		5	50	54	13
27 MCDOWELL	1	63	63	0		7	62	57	5		4	35	57	19
28 MERCER	32	52	55	8		16	56	56	4		5	56	56	4
29 MINERAL	2	57	60	10		7	57	56	11		0	0	0	0
30 MINGO	1	55	55	0		3	58	58	8		0	0	0	0
31 MONONGALIA	5	70	65	11		32	57	64	11		3	71	66	6
32 MONROE	7	60	57	16		5	62	56	19		0	0	0	0
33 MORGAN	10	59	60	21		29	63	62	14		0	0	0	0
34 NICHOLAS	18	57	58	6		12	58	57	7		1	59	59	0
35 OHIO	5	51	56	14		8	49	57	13		8	51	49	19
36 PENDLETON	0	0	0	0		11	55	55	16		1	55	55	0
37 PLEASANTS	1	54	54	0		1	54	54	0		0	0	0	0
38 POCAHONTAS	12	60	60	5		17	61	62	9		2	58	61	9
39 PRESTON	10	50	54	13		22	37	53	30		3	59	56	8
40 PUTNAM	8	52	56	10		26	57	57	7		3	59	60	3
41 RALEIGH	8	59	57	6		17	56	56	3		3	57	55	6
42 RANDOLPH	2	57	58	4		14	55	55	15		4	57	59	3
43 RITCHIE	2	61	58	13		8	58	59	6		0	0	0	0
44 ROANE	1	70	70	0		9	51	52	15		0	0	0	0
45 SUMMERS	0	0	0	0		25	60	61	14		1	65	65	0
46 TAYLOR	2	60	59	10		10	60	64	13		0	0	0	0
47 TUCKER	1	36	36	0		7	63	54	16		6	53	58	19
48 TYLER	1	3	3	0		9	59	56	27		0	0	0	0
49 UPSHUR	2	55	55	2		9	58	59	5		0	0	0	0
50 WAYNE	16	59	60	3		4	61	60	5		0	0	0	0
51 WEBSTER	1	62	62	0		6	53	60	21		2	62	62	3
52 WETZEL	0	0	0	0		0	0	0	0		0	0	0	0
53 WIRT	4	61	62	5		1	57	57	0		0	0	0	0
54 WOOD	18	56	58	5		9	55	58	7		0	0	0	0
55 WYOMING	0	0	0	0		0	0	0	0		0	0	0	0

**APARTMENT IMPROVED
PROPERTY
TAX CLASS COMPARISON**

TABLE III.C

	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	0	0	0	0	1	47	47	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	2	58	59	1
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	1	73	73	0	6	55	61	11
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	2	73	81	13
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	2	62	62	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	1	50	50	0
40 PUTNAM	0	0	0	0	0	0	0	0	0	0	0	0
41 RALEIGH	0	0	0	0	0	0	0	0	0	0	0	0
42 RANDOLPH	0	0	0	0	0	0	0	0	0	0	0	0
43 RITCHIE	0	0	0	0	0	0	0	0	0	0	0	0
44 ROANE	0	0	0	0	0	0	0	0	0	0	0	0
45 SUMMERS	0	0	0	0	0	0	0	0	0	0	0	0
46 TAYLOR	0	0	0	0	0	0	0	0	0	0	0	0
47 TUCKER	0	0	0	0	0	0	0	0	0	0	0	0
48 TYLER	0	0	0	0	0	0	0	0	0	0	0	0
49 UPSHUR	0	0	0	0	0	0	0	0	0	0	0	0
50 WAYNE	0	0	0	0	0	0	0	0	0	0	0	0
51 WEBSTER	0	0	0	0	0	0	0	0	0	0	0	0
52 WETZEL	0	0	0	0	0	0	0	0	0	0	0	0
53 WIRT	0	0	0	0	0	0	0	0	0	0	0	0
54 WOOD	0	0	0	0	0	0	0	0	2	58	58	1
55 WYOMING	0	0	0	0	0	0	0	0	0	0	0	0

**COMMERCIAL IMPROVED
PROPERTY
TAX CLASS COMPARISON**

TABLE III.D

	CLASS 2			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0
02 BERKELEY	0	0	0	0
03 BOONE	0	0	0	0
04 BRAXTON	0	0	0	0
05 BROOKE	0	0	0	0
06 CABELL	2	55	56	7
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	0	0	0	0
21 LEWIS	0	0	0	0
22 LINCOLN	0	0	0	0
23 LOGAN	0	0	0	0
24 MARION	0	0	0	0
25 MARSHALL	0	0	0	0
26 MASON	0	0	0	0
27 MCDOWELL	0	0	0	0
28 MERCER	0	0	0	0
29 MINERAL	0	0	0	0
30 MINGO	0	0	0	0
31 MONONGALIA	0	0	0	0
32 MONROE	0	0	0	0
33 MORGAN	0	0	0	0
34 NICHOLAS	0	0	0	0
35 OHIO	1	53	53	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	1	59	59	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	
11	54	59	10	
1	32	32	0	
1	58	58	0	
0	0	0	0	
2	56	56	6	
0	0	0	0	
1	61	61	0	
0	0	0	0	
1	61	61	0	
0	0	0	0	
0	0	0	0	
2	58	60	8	
2	54	54	5	
2	52	48	16	
1	67	67	0	
1	56	56	0	
2	56	57	1	
4	54	55	12	
9	61	60	9	
1	48	48	0	
0	0	0	0	
2	60	60	1	
2	48	52	13	
0	0	0	0	
2	58	58	1	
1	60	60	0	
6	55	55	3	
0	0	0	0	
0	0	0	0	
7	58	59	7	
2	64	64	3	
1	57	57	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
2	58	61	9	
8	53	54	4	
4	53	55	2	
5	62	62	18	
0	0	0	0	
0	0	0	0	
1	59	59	0	
0	0	0	0	
1	27	27	0	
1	61	61	0	
1	60	60	0	
0	0	0	0	
0	0	0	0	
2	48	48	0	
1	50	50	0	

CLASS 4				
# SALES	AGG RATIO	MEDIAN	COD	
0	0	0	0	
7	56	64	22	
0	0	0	0	
0	0	0	0	
4	49	54	17	
11	72	61	19	
0	0	0	0	
0	0	0	0	
2	65	65	7	
4	61	61	4	
0	0	0	0	
0	0	0	0	
4	79	58	19	
2	61	61	1	
1	68	68	0	
0	0	0	0	
3	59	57	4	
5	66	65	3	
0	0	0	0	
31	45	58	12	
0	0	0	0	
0	0	0	0	
2	59	59	1	
3	61	70	10	
6	55	59	4	
0	0	0	0	
9	55	55	4	
0	0	0	0	
0	0	0	0	
3	53	53	7	
0	0	0	0	
2	57	56	4	
2	60	61	6	
20	58	58	19	
0	0	0	0	
3	63	63	1	
0	0	0	0	
6	59	59	10	
3	64	66	6	
5	54	55	8	
1	59	59	0	
1	60	60	0	
1	65	65	0	
1	72	72	0	
2	54	61	14	
2	66	65	4	
1	54	54	0	
1	61	61	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
3	59	61	14	
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 RITCHIE	0	0	0	0	0	0	0	0	0	0	0	0
44 ROANE	0	0	0	0	0	0	0	0	0	0	0	0
45 SUMMERS	0	0	0	0	0	0	0	0	0	0	0	0
46 TAYLOR	0	0	0	0	0	0	0	0	0	0	0	0
47 TUCKER	0	0	0	0	0	0	0	0	0	0	0	0
48 TYLER	0	0	0	0	0	0	0	0	0	0	0	0
49 UPSHUR	0	0	0	0	0	0	0	0	0	0	0	0
50 WAYNE	0	0	0	0	0	0	0	0	0	0	0	0
51 WEBSTER	0	0	0	0	0	0	0	0	0	0	0	0
52 WETZEL	0	0	0	0	0	0	0	0	0	0	0	0
53 WIRT	0	0	0	0	0	0	0	0	0	0	0	0
54 WOOD	0	0	0	0	0	0	0	0	0	0	0	0
55 WYOMING	0	0	0	0	0	0	0	0	0	0	0	0



IV. APPRAISAL RATIO

WV Code 11-3-1(d) requires the Tax Commissioner to ascertain annually if an assessor is failing to assess all property at 60% of its true and actual value. One of the criteria for determining whether the assessor has made a satisfactory showing is an “appraisal evaluation”, more commonly known as a ratio study, using the appraised value compared to the sales price. The appraised value used in this report is the market value of each property as of July 1, 2016 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 2017 as of January 2017 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	92	15
2 BERKELEY	92	9
3 BOONE	95	15
4 BRAXTON	90	15
5 BROOKE	92	15
6 CABELL	92	11
7 CALHOUN	103	9
8 CLAY	91	9
9 DODDRIDGE	93	13
10 FAYETTE	95	11
11 GILMER	90	11
12 GRANT	92	13
13 GREENBRIER	96	10
14 HAMPSHIRE	94	15
15 HANCOCK	90	14
16 HARDY	92	17
17 HARRISON	91	17
18 JACKSON	98	8
19 JEFFERSON	94	8
20 KANAWHA	91	13
21 LEWIS	90	13
22 LINCOLN	91	11
23 LOGAN	92	9
24 MARION	93	13
25 MARSHALL	90	17
26 MASON	94	11
27 MCDOWELL	97	15
28 MERCER	94	4
29 MINERAL	96	13
30 MINGO	93	10
31 MONONGALIA	90	13
32 MONROE	94	15
33 MORGAN	102	15
34 NICHOLAS	92	8
35 OHIO	92	17
36 PENDLETON	95	16
37 PLEASANTS	96	7
38 POCAHONTAS	99	8
39 PRESTON	91	14
40 PUTNAM	92	8
41 RALEIGH	94	4
42 RANDOLPH	92	12
43 RITCHIE	96	11
44 ROANE	90	15
45 SUMMERS	100	10
46 TAYLOR	90	15
47 TUCKER	101	16
48 TYLER	91	14
49 UPSHUR	90	11
50 WAYNE	92	11
51 WEBSTER	94	11
52 WETZEL	96	8
53 WIRT	92	12
54 WOOD	95	9
55 WYOMING	99	14



V. APPENDICES

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V. APPENDIX A SALES INFORMATION – INSTRUCTIONS

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



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

SALES INFORMATION – DATA ENTRY INSTRUCTIONS:

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

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

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

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

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



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

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

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

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

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

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

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



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

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

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



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

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

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

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

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

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

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

**TOTAL SALES BY VALIDITY
CODE
JULY 2015 – JUNE 2016**

APPENDIX B

	TOTAL SALES KEYED	VALID ARMS LENGTH	MULTIPLE PARCELS	NOT EXPOSED OR OPEN MKT	HIGHEST/BEST USE CHANGED	RELATED FAM OR CORP	FORCED SALE LIQUIDATION	ABNORMAL FINANCING	CONSTRUCTION COST ONLY	EXCESSIVE PERS PROP	NATURAL RESOURCE RIGHTS
01 BARBOUR	505	75	194	88	4	42	48	7	0	10	37
02 BERKELEY	3665	1919	727	242	162	80	503	20	0	12	0
03 BOONE	398	34	156	91	5	33	61	18	0	0	0
04 BRAXTON	229	27	48	60	9	32	21	7	0	8	17
05 BROOKE	463	126	147	46	0	37	27	7	0	71	2
06 CABELL	2189	749	388	491	47	148	286	54	0	26	0
07 CALHOUN	283	13	141	82	1	33	9	3	0	1	0
08 CLAY	246	22	127	48	2	19	21	3	0	2	2
09 DODDRIDGE	228	20	102	55	5	7	13	4	0	21	1
10 FAYETTE	2361	288	724	228	9	801	291	9	0	10	1
11 GILMER	267	20	53	67	2	107	16	1	0	1	0
12 GRANT	296	49	129	79	6	31	2	0	0	0	0
13 GREENBRIER	1075	272	321	230	78	50	104	6	0	6	8
14 HAMPSHIRE	938	266	238	182	87	35	115	13	0	2	0
15 HANCOCK	801	186	303	105	8	33	121	43	0	2	0
16 HARDY	511	146	149	61	23	80	40	7	0	5	0
17 HARRISON	2137	343	892	380	54	74	160	87	142	2	3
18 JACKSON	1183	131	172	273	8	517	71	11	0	0	0
19 JEFFERSON	1703	810	374	147	91	62	216	3	0	0	0
20 KANAWHA	4503	1334	1109	908	113	187	739	103	0	3	7
21 LEWIS	418	98	180	69	8	28	28	3	0	3	1
22 LINCOLN	390	27	143	109	0	42	44	9	0	11	5
23 LOGAN	679	83	301	134	5	49	84	12	0	0	11
24 MARION	1479	354	432	225	101	108	226	27	0	5	1
25 MARSHALL	748	206	250	115	18	62	56	35	0	3	3
26 MASON	1008	191	395	67	26	134	101	27	0	21	46
27 MCDOWELL	649	51	350	108	0	39	61	8	0	1	31
28 MERCER	1651	429	630	390	18	44	109	29	0	2	0
29 MINERAL	642	115	211	107	79	29	78	20	0	3	0
30 MINGO	1075	28	486	79	1	295	176	9	0	1	0
31 MONONGALIA	2933	1059	882	364	110	208	58	9	0	1	242
32 MONROE	463	123	95	98	10	68	47	17	0	5	0
33 MORGAN	656	266	129	116	13	25	107	0	0	0	0
34 NICHOLAS	642	159	288	112	10	32	41	0	0	0	0
35 OHIO	1151	425	337	168	15	91	70	21	3	17	4
36 PENDLETON	189	59	56	52	2	16	3	0	0	1	0
37 PLEASANTS	164	43	62	22	1	17	11	7	0	1	0
38 POCAHONTAS	502	169	167	64	18	34	43	5	0	1	1
39 PRESTON	1157	173	472	226	46	69	101	21	0	41	8
40 PUTNAM	1531	659	461	131	62	70	112	14	0	22	0
41 RALEIGH	1933	437	739	362	40	86	240	23	0	6	0
42 RANDOLPH	622	181	222	93	11	39	38	8	0	29	1
43 RITCHIE	329	48	133	80	2	18	22	19	0	1	6
44 ROANE	438	70	171	100	19	27	32	11	0	8	0
45 SUMMERS	695	82	143	108	17	279	47	19	0	0	0
46 TAYLOR	399	74	139	114	8	15	43	6	0	0	0
47 TUCKER	240	100	69	35	3	12	10	4	0	7	0
48 TYLER	223	53	65	44	12	10	13	8	0	2	16
49 UPSHUR	513	124	186	132	17	20	28	5	0	0	1
50 WAYNE	941	187	318	184	8	83	132	27	0	2	0
51 WEBSTER	257	26	104	69	3	23	17	3	0	11	1
52 WETZEL	437	31	234	88	18	14	41	9	0	2	0
53 WIRT	254	35	109	45	0	9	38	7	0	1	10
54 WOOD	1964	687	746	208	76	77	131	36	0	3	0
55 WYOMING	524	28	260	115	1	47	64	5	0	3	1
STATE TOTALS	61,877	13,710	16,469	8,396	1,492	4,627	6,316	869	146	396	467

NEIGHBORHOOD

EXAMPLE

APPENDIX C

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

TAX CLASS

EXAMPLE

APPENDIX D

Y2K	TXNRA642 ASSESSMENT SYSTEM VALUES	STATE OF WEST VIRGINIA					DATE	PAGE NO. 1			
SALES RATIO FOR	COUNTY	FROM 07/11 TO 06/12 RANGE 000.00% - 999.99%					TAX CLASS 2				
	NUMBER SALES	TOTAL CONSIDER.	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF DISP	
RESIDENTIAL IMP											
0000000-0019999	24	216,782	9,032	123,720	5,155	57.07	60.94	59.14	25.88	31.37	
0020000-0039999	5	148,400	29,680	93,840	18,768	63.23	59.51	54.48	22.99	22.94	
0040000-0059999	4	210,900	52,725	120,360	30,090	57.07	56.96	56.37	9.61	11.81	
0060000-0079999	14	1,042,700	74,478	636,600	45,471	61.05	61.11	60.43	7.62	9.99	
0080000-0099999	7	651,220	93,031	404,240	57,748	62.07	62.26	61.99	9.14	12.05	
0100000-0149999	207	26,954,351	130,214	15,803,820	76,346	58.63	58.67	58.51	6.02	7.47	
0150000-9999999	666	149,169,496	223,978	84,503,450	126,882	56.65	56.73	56.69	47.82	7.25	
RESIDENTIAL IMPROVED	927	178,393,849	192,442	101,686,030	109,693	57.00	57.40	57.08	7.14	8.28	
VACANT	4	239,100	59,775	111,660	27,915	46.70	49.12	51.79	9.65	13.84	
TOTAL	931	178,632,949	191,872	101,797,690	109,342	56.99	57.36	57.04	7.16	8.31	
APARTMENT IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
COMMERCIAL IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
INDUSTRIAL IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TIMBER IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
FARM IMPROVED	3	749,600	249,866	419,700	139,900	55.99	62.80	55.67	19.30	21.90	
VACANT	1	55,450	55,450	1,680	1,680	3.03	3.03	3.03	0.00	0.00	
TOTAL	4	805,050	201,262	421,380	105,345	52.34	47.86	51.87	33.78	43.00	
COMB C & I IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TOTAL	935	179,437,999	191,912	102,219,070	109,325	56.97	57.32	57.01	7.43	8.46	

COUNTY

EXAMPLE

APPENDIX E

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

STATEWIDE REPORT

Y2K TAXRA642 ASSESSMENT SYSTEM VALUES	STATE OF WEST VIRGINIA		DATE 02/01/2017		PAGE NO		4			
STATWIDE SALE RATIO	NUMBER SALES	TOTAL CONSIDER.	FROM 07/15 TO 06/16 RANGE	000.00% - 999.99%	MEAN VALUE	AGGR RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF DISP
RESIDENTIAL IMP										
0000000-0019999	255	2,951,686	11,575	2,327,210	9,126	78.84	114.83	54.00	487.84	93.24
0020000-0039999	540	15,859,087	29,368	10,509,050	19,461	66.27	66.75	62.23	62.49	18.99
0040000-0059999	777	38,791,037	49,924	24,461,260	31,481	63.06	63.19	61.29	59.25	14.41
0060000-0079999	1,046	72,568,260	69,376	41,040,530	41,147	59.31	59.43	58.13	53.57	12.12
0080000-0099999	1,083	96,538,931	89,140	54,958,280	50,746	56.93	57.00	56.61	51.43	11.50
0100000-0149999	2,859	157,323,381	124,981	196,206,460	68,627	54.91	54.96	55.14	54.87	10.35
0150000-9999999	5,603	1171,984,942	244,866	752,912,390	134,376	54.88	54.78	55.06	55.14	9.16
RESIDENTIAL IMPROVED	12,163	1956,017,318	160,817	1084,415,180	89,156	55.44	57.75	55.98	71.69	13.35
VACANT	1,184	52,043,049	43,955	29,049,610	24,535	55.82	60.69	58.80	39.64	17.15
TOTAL	13,347	2008,060,367	150,450	1113,464,790	83,424	55.45	58.01	56.17	69.46	13.78
APARTMENT IMPROVED	17	16,561,657	974,215	8,083,650	475,508	48.81	60.51	60.12	11.90	12.41
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	17	16,561,657	974,215	8,083,650	475,508	48.81	60.51	60.12	11.90	12.41
COMMERCIAL IMPROVED	257	87,758,252	341,471	46,787,360	182,051	53.31	60.10	58.43	23.91	16.21
VACANT	42	18,499,811	440,471	10,329,790	245,947	55.84	55.96	57.63	9.19	8.89
TOTAL	299	106,258,063	355,378	57,117,150	191,027	53.75	59.52	58.39	22.47	15.18
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	1	175,000	175,000	19,910	19,910	11.38	11.38	11.38	0.00	0.00
VACANT	7	779,976	111,425	124,630	17,804	15.98	20.45	11.30	25.23	115.62
TOTAL	8	954,976	119,372	144,540	18,067	15.14	19.32	11.34	23.58	100.95
FARM IMPROVED	77	15,669,449	203,499	5,838,590	75,825	37.26	39.97	39.39	20.62	39.69
VACANT	31	3,119,081	100,615	169,940	5,481	5.45	7.93	3.61	13.14	158.63
TOTAL	108	18,788,530	173,967	6,008,530	55,634	31.98	30.77	29.70	23.42	64.87
COMB C & I IMPROVED	257	87,758,252	341,471	46,787,360	182,051	53.31	60.10	58.43	23.91	16.21
VACANT	42	18,499,811	440,471	10,329,790	245,947	55.84	55.96	57.63	9.19	8.89
TOTAL	299	106,258,063	355,378	57,117,150	191,027	53.75	59.52	58.39	22.47	15.18
TOTAL	13,779	2150,623,593	156,079	1184,818,660	85,987	55.09	57.81	56.17	68.52	14.18
TOTAL LESS F&T	13,663	2130,880,087	155,959	1178,665,590	86,266	55.11	58.05	56.22	68.73	13.83