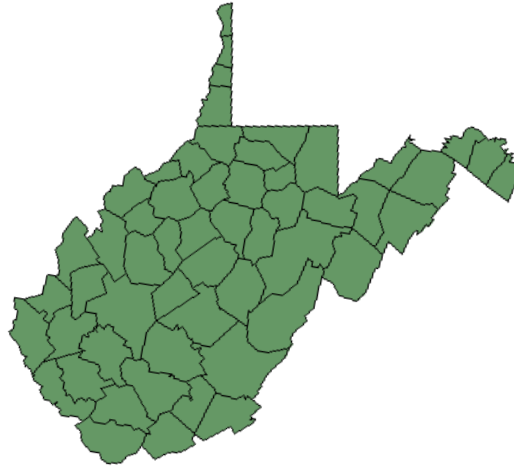
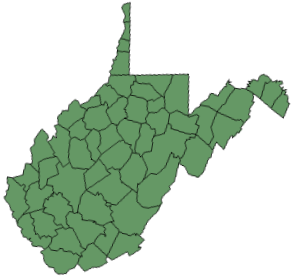


# **WEST VIRGINIA ASSESSMENT RATIO STUDY TAX YEAR 2015**



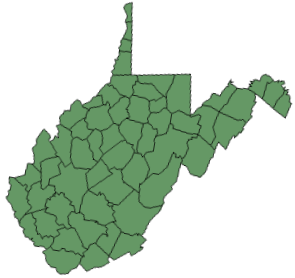
**STATE TAX COMMISSIONER  
Mark W. Matkovich**

**PROPERTY TAX DIVISION  
August 2015**



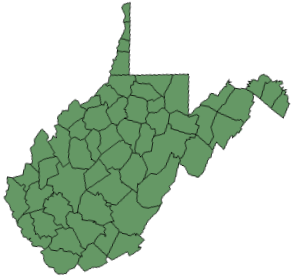
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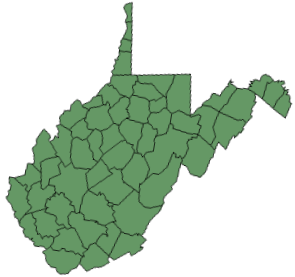
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## PREFACE

This report compares real property values to selling prices of properties sold in West Virginia. Assessments used in this report are Tax Year 2015 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, 2014. Appraised values used in Section IV of this report represent the estimated market value of each property as of July 1, 2014, as determined by the county assessor in each of the 55 counties. The time period of the sales involved is July 1, 2013 through June 30, 2014. 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.

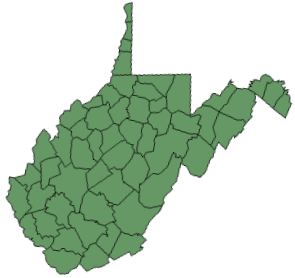


# I. METHODOLOGY AND TERMS

The time period of the sales involved is July 1, 2013 through June 30, 2014. 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.)

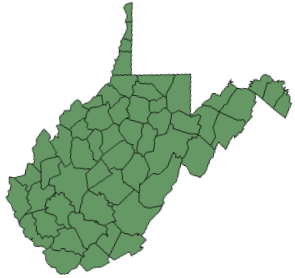
The following is an example of the methodology employed using five (5) sales and their assessed values to illustrate the calculations used in this report.

<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 ( $A/S$ ) 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.



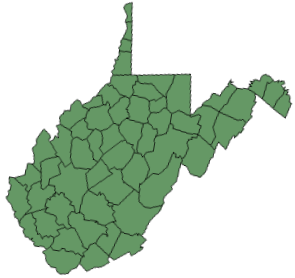
# I. METHODOLOGY AND TERMS (CONT.)

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



# I. METHODOLOGY AND TERMS (CONT.)

FORMULA:

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

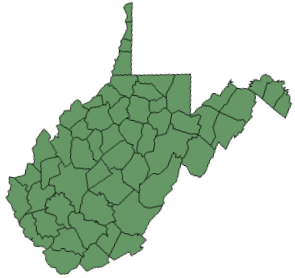
CALCULATION:

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

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.



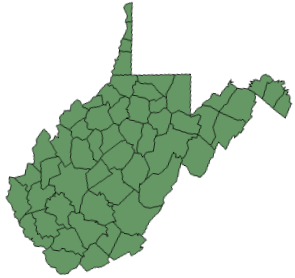


# I. METHODOLOGY AND TERMS (CONT.)

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 **C<sup>o</sup>D** for each county illustrates a difference in the homogeneity of the assessed values, as illustrated on the following page.



## I. METHODOLOGY AND TERMS (CONT.)

County A:

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

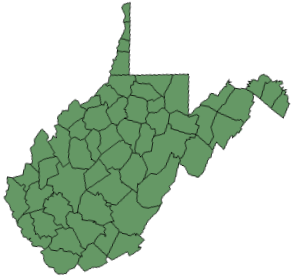
County B:

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

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

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

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



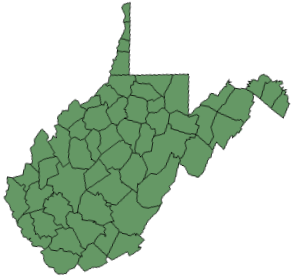
## II. ASSESSMENT RATIOS

Reports in this section display data using sales verified by the assessor. The recording period of the sales involved is July 1, 2013 through June 30, 2014. This data is for the Tax Year 2015 assessed values representing property values as of July 1, 2014.

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

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

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

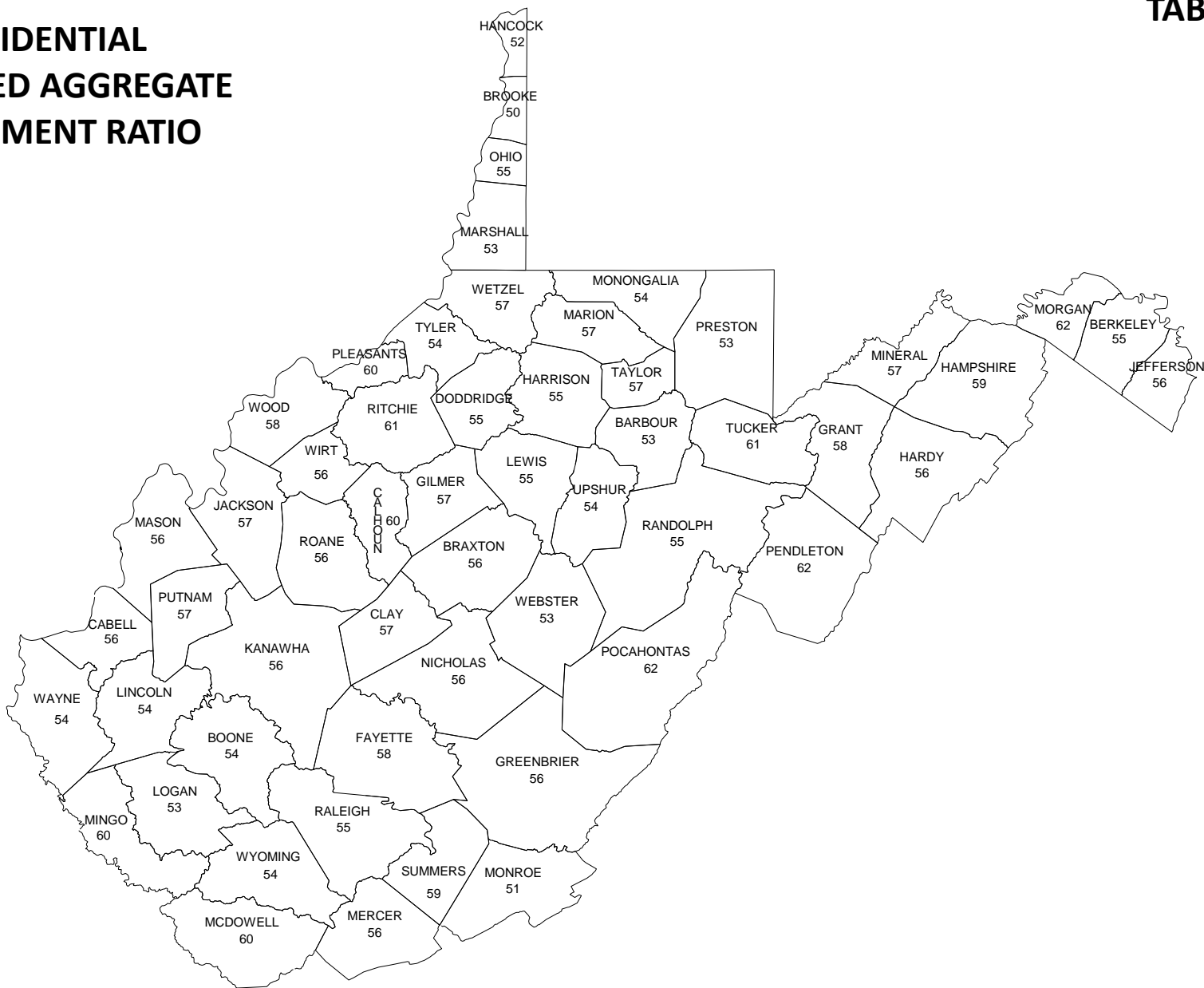


## II. ASSESSMENT RATIOS (CONT.)

Exhibits II.K, II.L, and II.M are graphs which represent the aggregate ratio, median, and **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.

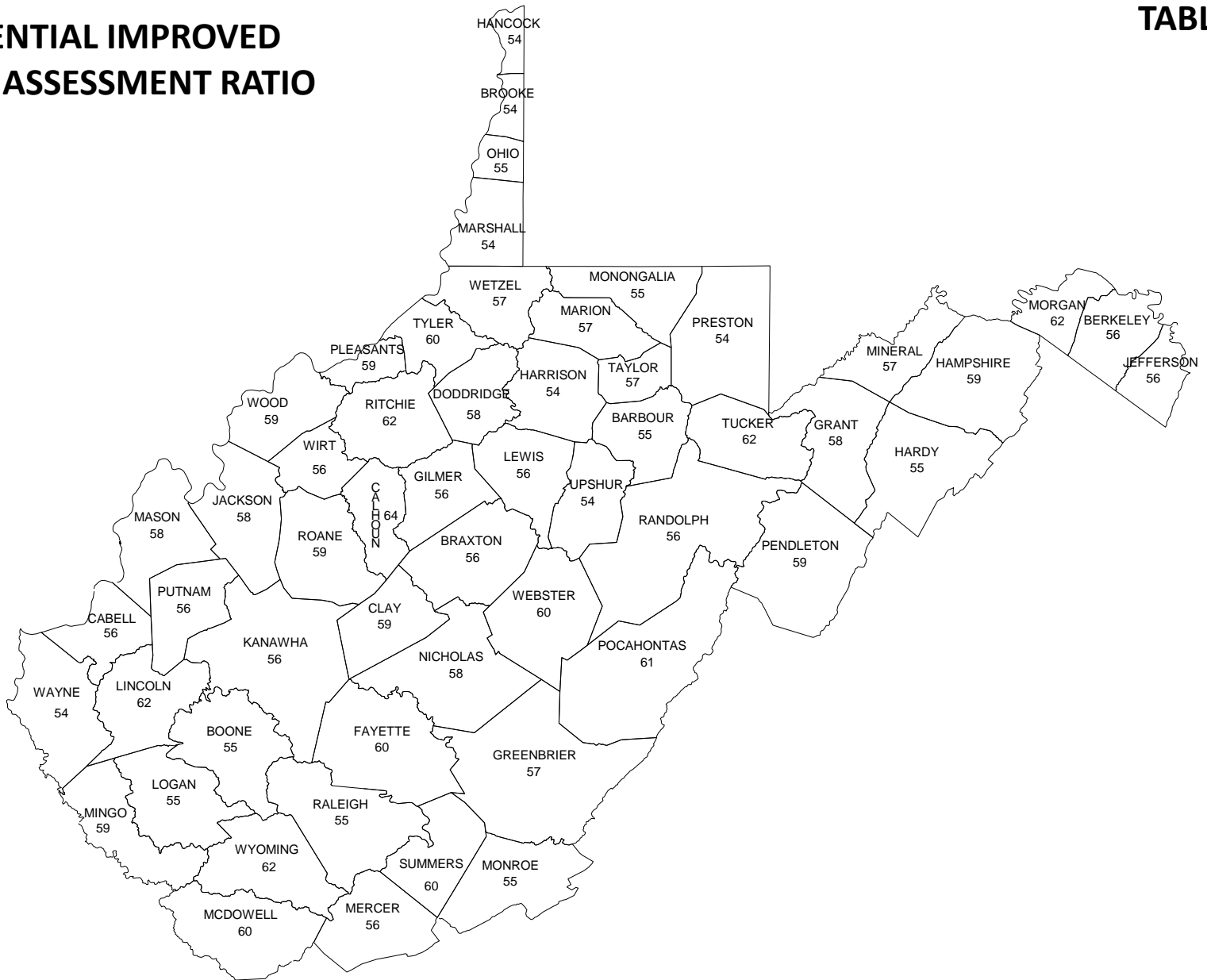
More detailed data for each county are available from the neighborhood, class and county summary reports. Examples of these reports are located in Appendix C, Appendix D, and Appendix E.

# RESIDENTIAL IMPROVED AGGREGATE ASSESSMENT RATIO

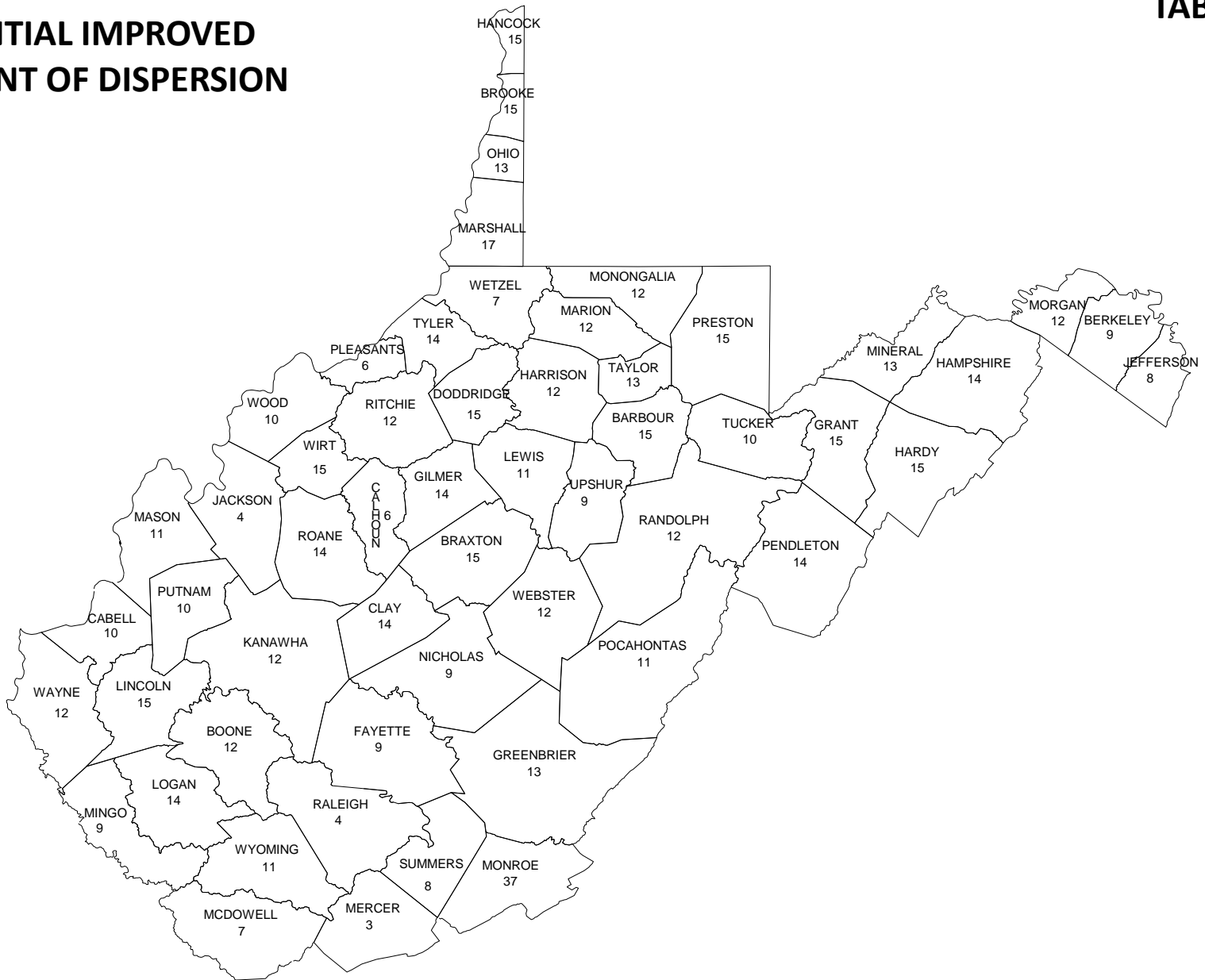


# RESIDENTIAL IMPROVED MEDIAN ASSESSMENT RATIO

TABLE II.B



# RESIDENTIAL IMPROVED COEFFICIENT OF DISPERSION



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

	0-19,999		20,000-39,999		40,000-59,999		60,000-79,999		80,000-99,999		100,000-149,999		150,000 & UP		ALL RANGES	
	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD
01 BARBOUR	70	6	69	3	60	13	57	12	55	8	54	11	48	11	55	15
02 BERKELEY	67	19	63	13	67	18	60	11	59	11	56	8	55	8	56	9
03 BOONE	52	8	60	9	65	9	50	12	54	8	52	11	54	8	55	12
04 BRAXTON	65	12	63	10	63	15	54	17	57	12	54	10	55	10	56	15
05 BROOKE	60	4	61	10	57	15	52	14	54	14	45	13	48	15	54	15
06 CABELL	60	11	66	23	59	14	57	11	55	12	55	8	56	7	56	10
07 CALHOUN	56	0	66	1	62	7	0	0	64	0	0	0	53	0	60	6
08 CLAY	68	4	59	16	61	10	49	0	58	0	0	0	0	0	59	14
09 DODDRIDGE	56	14	62	0	56	20	59	12	0	0	51	9	0	0	58	15
10 FAYETTE	64	17	64	11	60	10	59	6	58	7	59	6	56	8	60	9
11 GILMER	0	0	67	0	54	6	56	8	58	18	60	18	56	0	57	14
12 GRANT	0	0	74	1	61	13	61	11	0	0	48	7	59	10	58	15
13 GREENBRIER	60	7	62	10	60	13	57	8	55	13	56	17	56	12	57	13
14 HAMPSHIRE	54	18	62	10	64	16	58	22	64	15	56	14	59	9	59	14
15 HANCOCK	51	2	58	23	61	13	55	13	54	10	48	15	51	14	54	15
16 HARDY	60	0	64	10	61	16	55	12	59	16	56	14	55	13	56	15
17 HARRISON	53	0	64	13	60	10	55	14	53	15	54	12	55	9	55	12
18 JACKSON	60	0	60	5	60	5	59	4	59	4	57	4	57	2	58	4
19 JEFFERSON	0	0	0	0	67	5	60	10	60	7	57	8	56	7	56	8
20 KANAWHA	59	13	61	14	66	9	60	14	58	12	57	12	55	11	56	12
21 LEWIS	62	45	56	6	57	8	57	6	58	9	56	9	54	5	56	11
22 LINCOLN	0	0	78	10	62	8	58	12	47	0	60	10	46	7	62	15
23 LOGAN	65	6	63	4	63	9	49	7	55	12	44	16	53	8	55	14
24 MARION	0	0	83	18	70	16	62	10	58	11	56	11	57	9	57	12
25 MARSHALL	62	5	72	16	60	14	52	18	51	12	51	11	51	12	54	17
26 MASON	63	4	62	10	61	10	59	12	56	8	56	7	56	10	58	11
27 MCDOWELL	62	6	60	7	56	2	0	0	0	0	0	0	0	0	60	7
28 MERCER	58	4	57	4	57	3	56	2	56	3	56	2	57	3	56	3
29 MINERAL	69	0	64	13	59	15	62	7	60	10	57	12	56	12	57	13
30 MINGO	65	7	59	17	57	4	58	9	57	5	61	1	63	11	60	9
31 MONONGALIA	0	0	59	26	62	16	67	14	61	13	56	12	54	11	55	12
32 MONROE	93	18	63	33	64	29	41	23	54	19	43	25	52	27	55	37
33 MORGAN	0	0	67	18	63	23	64	8	61	16	65	12	61	9	62	12
34 NICHOLAS	63	4	62	9	61	7	58	7	60	7	54	9	54	9	58	9
35 OHIO	63	21	63	18	61	9	59	11	56	12	54	11	54	12	55	13
36 PENDLETON	0	0	51	0	55	11	63	10	57	8	64	15	60	13	59	14
37 PLEASANTS	0	0	59	6	59	3	62	6	61	5	60	6	58	4	60	6
38 POCAHONTAS	64	35	62	8	61	6	62	10	60	5	60	11	60	8	61	11
39 PRESTON	58	18	58	8	64	14	59	14	57	12	54	13	52	13	54	15
40 PUTNAM	67	10	59	12	61	17	60	13	56	13	56	11	57	9	57	10
41 RALEIGH	61	6	60	7	57	4	56	4	55	4	55	3	55	3	55	4
42 RANDOLPH	72	1	60	15	65	4	57	11	60	10	56	10	55	11	56	12
43 RITCHIE	75	0	54	18	65	13	61	6	56	12	60	6	64	1	61	12
44 ROANE	63	13	60	10	61	15	60	13	57	8	59	18	53	10	59	14
45 SUMMERS	67	10	64	8	62	8	58	3	60	3	59	6	59	5	60	8
46 TAYLOR	64	15	99	0	63	15	57	10	51	6	60	14	57	10	57	13
47 TUCKER	61	0	65	7	59	8	59	3	58	19	63	11	61	9	61	10
48 TYLER	0	0	61	12	59	10	61	10	61	10	46	12	39	0	60	14
49 UPSHUR	57	7	58	5	61	11	60	9	60	12	54	7	53	6	54	9
50 WAYNE	62	4	65	11	60	9	54	7	53	10	52	10	54	13	54	12
51 WEBSTER	56	6	64	5	62	0	44	18	0	0	0	0	0	0	60	12
52 WETZEL	64	0	64	2	60	4	58	6	58	8	56	4	56	6	57	7
53 WIRT	59	9	60	10	63	20	55	8	57	4	57	26	53	8	56	15
54 WOOD	61	10	64	12	62	10	61	11	59	9	56	9	58	9	59	10
55 WYOMING	65	12	61	7	0	0	52	12	0	0	58	0	43	0	62	11



# RESIDENTIAL PROPERTY ASSESSMENT TO SALES COMPARISON

TABLE II.E

	RESIDENTIAL IMPROVED			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	47	53	55	15
02 BERKELEY	1403	55	56	9
03 BOONE	43	54	55	12
04 BRAXTON	56	56	56	15
05 BROOKE	100	50	54	15
06 CABELL	534	56	56	10
07 CALHOUN	11	60	64	6
08 CLAY	18	57	59	14
09 DODDRIDGE	10	55	58	15
10 FAYETTE	216	58	60	9
11 GILMER	17	57	56	14
12 GRANT	31	58	58	15
13 GREENBRIER	225	56	57	13
14 HAMPSHIRE	137	59	59	14
15 HANCOCK	110	52	54	15
16 HARDY	87	56	55	15
17 HARRISON	325	55	54	12
18 JACKSON	100	57	58	4
19 JEFFERSON	632	56	56	8
20 KANAWHA	1159	56	56	12
21 LEWIS	49	55	56	11
22 LINCOLN	23	54	62	15
23 LOGAN	68	53	55	14
24 MARION	285	57	57	12
25 MARSHALL	169	53	54	17
26 MASON	119	56	58	11
27 MCDOWELL	17	60	60	7
28 MERCER	263	56	56	3
29 MINERAL	118	57	57	13
30 MINGO	22	60	59	9
31 MONONGALIA	990	54	55	12
32 MONROE	69	51	55	37
33 MORGAN	150	62	62	12
34 NICHOLAS	115	56	58	9
35 OHIO	329	55	55	13
36 PENDLETON	20	62	59	14
37 PLEASANTS	26	60	59	6
38 POCAHONTAS	175	62	61	11
39 PRESTON	140	53	54	15
40 PUTNAM	617	57	56	10
41 RALEIGH	455	55	55	4
42 RANDOLPH	125	55	56	12
43 RITCHE	27	61	62	12
44 ROANE	61	56	59	14
45 SUMMERS	69	59	60	8
46 TAYLOR	62	57	57	13
47 TUCKER	65	61	62	10
48 TYLER	32	54	60	14
49 UPSHUR	80	54	54	9
50 WAYNE	149	54	54	12
51 WEBSTER	7	53	60	12
52 WETZEL	59	57	57	7
53 WIRT	26	56	56	15
54 WOOD	561	58	59	10
55 WYOMING	19	54	62	11

	RESIDENTIAL VACANT			
	# SALES	AGG RATIO	MEDIAN	COD
10	45	51	51	25
91	58	56	56	15
14	51	55	55	12
18	56	62	62	11
7	47	54	54	20
51	57	59	59	14
4	62	59	59	5
5	62	62	62	8
3	71	60	60	14
36	58	59	59	8
2	61	62	62	15
12	57	57	57	10
59	56	57	57	11
53	60	58	58	17
17	51	54	54	18
33	58	59	59	14
12	57	60	60	7
30	58	58	58	3
37	55	57	57	8
20	59	59	59	10
9	57	61	61	17
4	64	62	62	10
27	62	60	60	8
11	58	57	57	8
14	54	61	61	22
43	58	58	58	7
12	55	60	60	10
71	57	57	57	4
13	55	60	60	15
4	59	65	65	14
37	59	58	58	15
14	40	40	40	45
37	58	59	59	16
46	56	58	58	8
26	61	60	60	15
10	57	52	52	18
8	59	59	59	4
34	61	62	62	8
40	50	56	56	17
42	54	56	56	14
67	55	57	57	11
25	58	60	60	14
6	57	55	55	9
9	56	54	54	12
28	59	59	59	7
7	58	51	51	19
6	53	54	54	9
15	47	53	53	39
11	56	56	56	7
23	61	61	61	5
1	42	42	42	0
0	0	0	0	0
8	56	62	62	19
50	55	56	56	8
2	63	63	63	0

	RESIDENTIAL COUNTY TOTAL			
	# SALES	AGG RATIO	MEDIAN	COD
57	52	55	55	17
1494	56	56	56	10
57	53	55	55	12
74	56	59	59	14
107	50	54	54	16
585	56	56	56	10
15	61	64	64	6
23	57	59	59	13
13	58	60	60	14
252	58	60	60	9
19	57	56	56	14
43	58	57	57	13
284	56	57	57	13
190	59	59	59	15
127	52	54	54	16
120	56	57	57	15
337	55	54	54	12
130	58	58	58	4
669	56	56	56	8
1179	56	56	56	12
58	55	56	56	12
27	54	62	62	14
95	58	58	58	13
296	57	57	57	12
183	53	54	54	18
162	56	58	58	10
29	59	60	60	8
334	56	56	56	3
131	57	57	57	13
26	60	59	59	11
1027	54	55	55	12
83	50	54	54	39
187	62	61	61	13
161	56	58	58	9
355	55	56	56	14
30	61	58	58	15
34	60	59	59	6
209	62	61	61	10
180	53	55	55	15
659	56	56	56	10
522	55	56	56	5
150	55	56	56	12
33	60	60	60	12
70	56	58	58	14
97	59	60	60	8
69	57	57	57	14
71	61	61	61	10
47	53	59	59	21
91	54	54	54	9
172	54	55	55	12
8	51	56	56	15
59	57	57	57	7
34	56	57	57	16
611	57	58	58	10
21	55	62	62	10





# INDUSTRIAL PROPERTY ASSESSMENT TO SALES COMPARISON

	INDUSTRIAL IMPROVED			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0
02 BERKELEY	0	0	0	0
03 BOONE	0	0	0	0
04 BRAXTON	0	0	0	0
05 BROOKE	0	0	0	0
06 CABELL	0	0	0	0
07 CALHOUN	0	0	0	0
08 CLAY	0	0	0	0
09 DODDRIDGE	0	0	0	0
10 FAYETTE	0	0	0	0
11 GILMER	0	0	0	0
12 GRANT	0	0	0	0
13 GREENBRIER	0	0	0	0
14 HAMPSHIRE	0	0	0	0
15 HANCOCK	0	0	0	0
16 HARDY	0	0	0	0
17 HARRISON	0	0	0	0
18 JACKSON	0	0	0	0
19 JEFFERSON	0	0	0	0
20 KANAWHA	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	0	0	0	0
36 PENDLETON	0	0	0	0
37 PLEASANTS	0	0	0	0
38 POCAHONTAS	0	0	0	0
39 PRESTON	1	61	61	0
40 PUTNAM	0	0	0	0
41 RALEIGH	2	62	59	16
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

	INDUSTRIAL VACANT			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0
02 BERKELEY	0	0	0	0
03 BOONE	0	0	0	0
04 BRAXTON	0	0	0	0
05 BROOKE	0	0	0	0
06 CABELL	0	0	0	0
07 CALHOUN	0	0	0	0
08 CLAY	0	0	0	0
09 DODDRIDGE	0	0	0	0
10 FAYETTE	0	0	0	0
11 GILMER	0	0	0	0
12 GRANT	0	0	0	0
13 GREENBRIER	0	0	0	0
14 HAMPSHIRE	0	0	0	0
15 HANCOCK	0	0	0	0
16 HARDY	0	0	0	0
17 HARRISON	0	0	0	0
18 JACKSON	0	0	0	0
19 JEFFERSON	0	0	0	0
20 KANAWHA	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	2	61	61	1
26 MASON	0	0	0	0
27 MCDOWELL	0	0	0	0
28 MERCER	0	0	0	0
29 MINERAL	0	0	0	0
30 MINGO	0	0	0	0
31 MONONGALIA	0	0	0	0
32 MONROE	0	0	0	0
33 MORGAN	0	0	0	0
34 NICHOLAS	0	0	0	0
35 OHIO	0	0	0	0
36 PENDLETON	0	0	0	0
37 PLEASANTS	0	0	0	0
38 POCAHONTAS	0	0	0	0
39 PRESTON	0	0	0	0
40 PUTNAM	0	0	0	0
41 RALEIGH	0	0	0	0
42 RANDOLPH	0	0	0	0
43 RITCHE	0	0	0	0
44 ROANE	0	0	0	0
45 SUMMERS	0	0	0	0
46 TAYLOR	0	0	0	0
47 TUCKER	0	0	0	0
48 TYLER	0	0	0	0
49 UPSHUR	0	0	0	0
50 WAYNE	0	0	0	0
51 WEBSTER	0	0	0	0
52 WETZEL	0	0	0	0
53 WIRT	0	0	0	0
54 WOOD	0	0	0	0
55 WYOMING	0	0	0	0

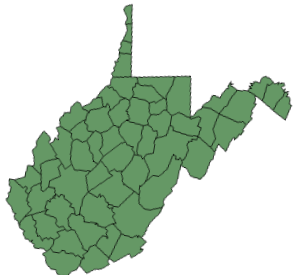
	INDUSTRIAL COUNTY TOTAL			
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	0	0	0	0
02 BERKELEY	0	0	0	0
03 BOONE	0	0	0	0
04 BRAXTON	0	0	0	0
05 BROOKE	0	0	0	0
06 CABELL	0	0	0	0
07 CALHOUN	0	0	0	0
08 CLAY	0	0	0	0
09 DODDRIDGE	0	0	0	0
10 FAYETTE	0	0	0	0
11 GILMER	0	0	0	0
12 GRANT	0	0	0	0
13 GREENBRIER	0	0	0	0
14 HAMPSHIRE	0	0	0	0
15 HANCOCK	0	0	0	0
16 HARDY	0	0	0	0
17 HARRISON	0	0	0	0
18 JACKSON	0	0	0	0
19 JEFFERSON	0	0	0	0
20 KANAWHA	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	2	61	61	1
26 MASON	0	0	0	0
27 MCDOWELL	0	0	0	0
28 MERCER	0	0	0	0
29 MINERAL	0	0	0	0
30 MINGO	0	0	0	0
31 MONONGALIA	0	0	0	0
32 MONROE	0	0	0	0
33 MORGAN	0	0	0	0
34 NICHOLAS	0	0	0	0
35 OHIO	0	0	0	0
36 PENDLETON	0	0	0	0
37 PLEASANTS	0	0	0	0
38 POCAHONTAS	0	0	0	0
39 PRESTON	1	61	61	0
40 PUTNAM	0	0	0	0
41 RALEIGH	2	62	59	16
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

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

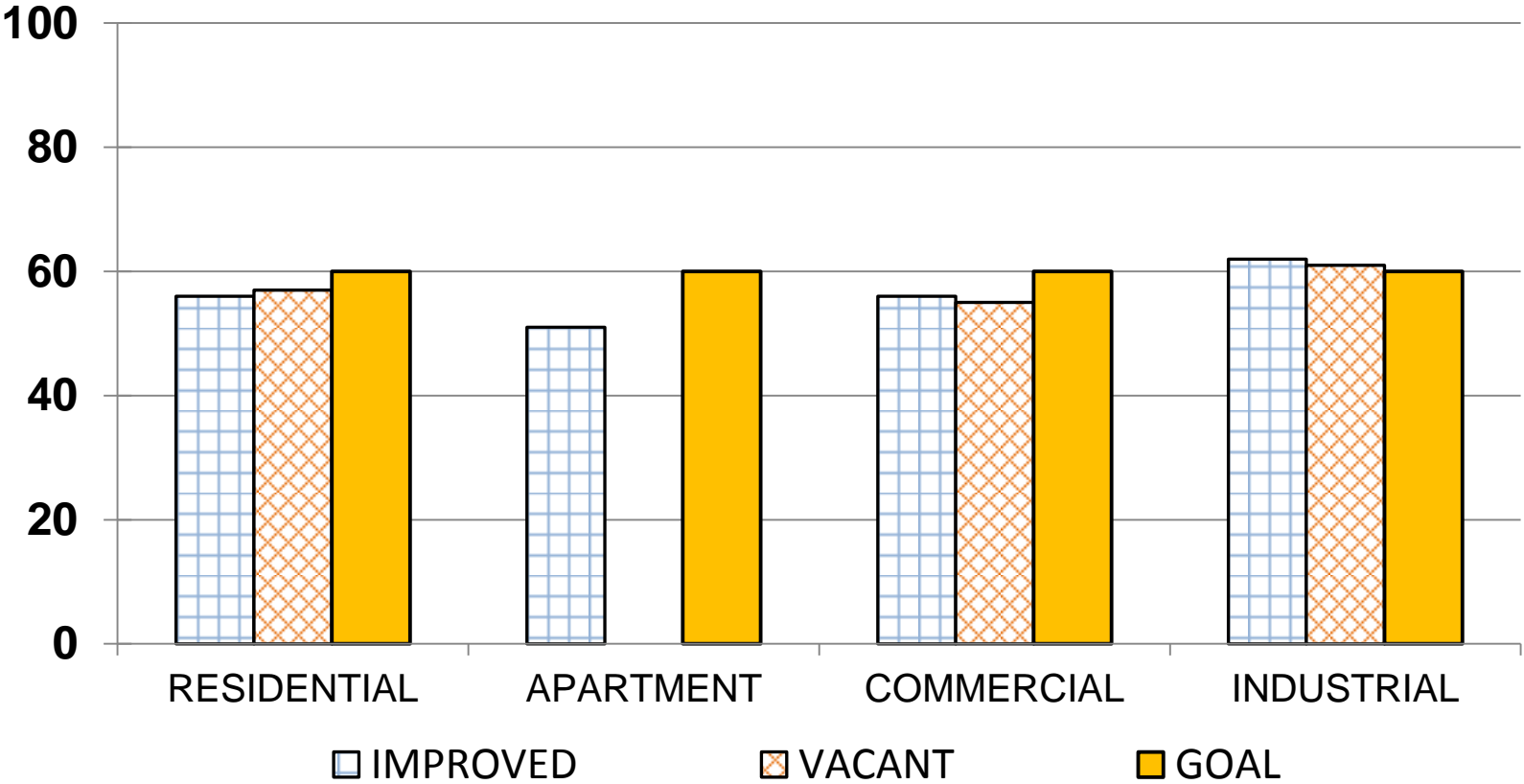
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	58	52	55	17
02 BERKELEY	1512	55	56	10
03 BOONE	59	53	55	12
04 BRAXTON	75	56	59	14
05 BROOKE	113	50	54	16
06 CABELL	605	55	56	10
07 CALHOUN	15	61	64	6
08 CLAY	23	57	59	13
09 DODDRIDGE	14	58	61	13
10 FAYETTE	263	58	60	9
11 GILMER	20	58	56	15
12 GRANT	45	58	57	13
13 GREENBRIER	292	56	57	13
14 HAMPSHIRE	192	59	59	15
15 HANCOCK	130	52	54	16
16 HARDY	122	56	57	15
17 HARRISON	342	55	54	12
18 JACKSON	140	57	58	4
19 JEFFERSON	680	56	56	8
20 KANAWHA	1216	56	56	12
21 LEWIS	61	55	56	12
22 LINCOLN	28	54	62	14
23 LOGAN	98	57	58	13
24 MARION	300	57	57	12
25 MARSHALL	192	53	54	18
26 MASON	166	56	58	9
27 MCDOWELL	29	59	60	8
28 MERCER	362	56	56	3
29 MINERAL	133	57	57	13
30 MINGO	27	60	59	10
31 MONONGALIA	1034	54	55	12
32 MONROE	87	49	51	41
33 MORGAN	192	62	61	13
34 NICHOLAS	166	56	58	9
35 OHIO	365	55	56	14
36 PENDLETON	30	61	58	15
37 PLEASANTS	36	60	58	6
38 POCAHONTAS	212	62	61	10
39 PRESTON	187	53	55	15
40 PUTNAM	673	56	56	10
41 RALEIGH	548	56	56	5
42 RANDOLPH	153	55	56	12
43 RITCHIE	33	60	60	12
44 ROANE	70	56	58	14
45 SUMMERS	98	60	60	8
46 TAYLOR	71	57	57	14
47 TUCKER	72	61	61	10
48 TYLER	48	53	59	21
49 UPSHUR	92	54	54	9
50 WAYNE	176	54	55	12
51 WEBSTER	9	53	60	13
52 WETZEL	59	57	57	7
53 WIRT	35	55	56	17
54 WOOD	630	57	58	10
55 WYOMING	22	55	62	9

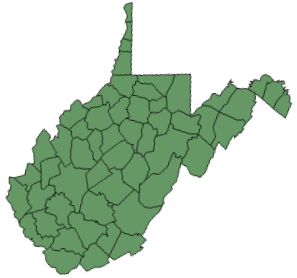
**STATEWIDE SUMMARY  
ALL PROPERTY  
ALL SALES COMPARISON  
SALES PERIOD: JULY 1, 2013 – JUNE 30, 2014**

	NUMBER OF SALES	AGGREGATE RATIO	MEDIAN	COEFFICIENT OF DISPERSION
<b>RESIDENTIAL</b>				
IMPROVED	10743	56	56	12
VACANT	1306	57	58	15
TOTAL	12049	56	56	12
<b>APARTMENT</b>				
IMPROVED	20	51	56	19
VACANT	0	0	0	0
TOTAL	20	51	56	19
<b>COMMERCIAL</b>				
IMPROVED	238	56	56	12
VACANT	51	55	57	9
TOTAL	289	56	57	11
<b>INDUSTRIAL</b>				
IMPROVED	3	62	61	11
VACANT	2	61	61	1
TOTAL	5	62	61	7
<b>TIMBER</b>				
IMPROVED	3	43	45	17
VACANT	5	12	15	85
TOTAL	8	27	29	58
<b>FARM</b>				
IMPROVED	41	30	28	54
VACANT	15	8	6	210
TOTAL	56	28	24	71
<b>ALL PROPERTY TOTAL</b>	12427	56	56	13
LESS FARM & TIMBER	12363	56	56	12

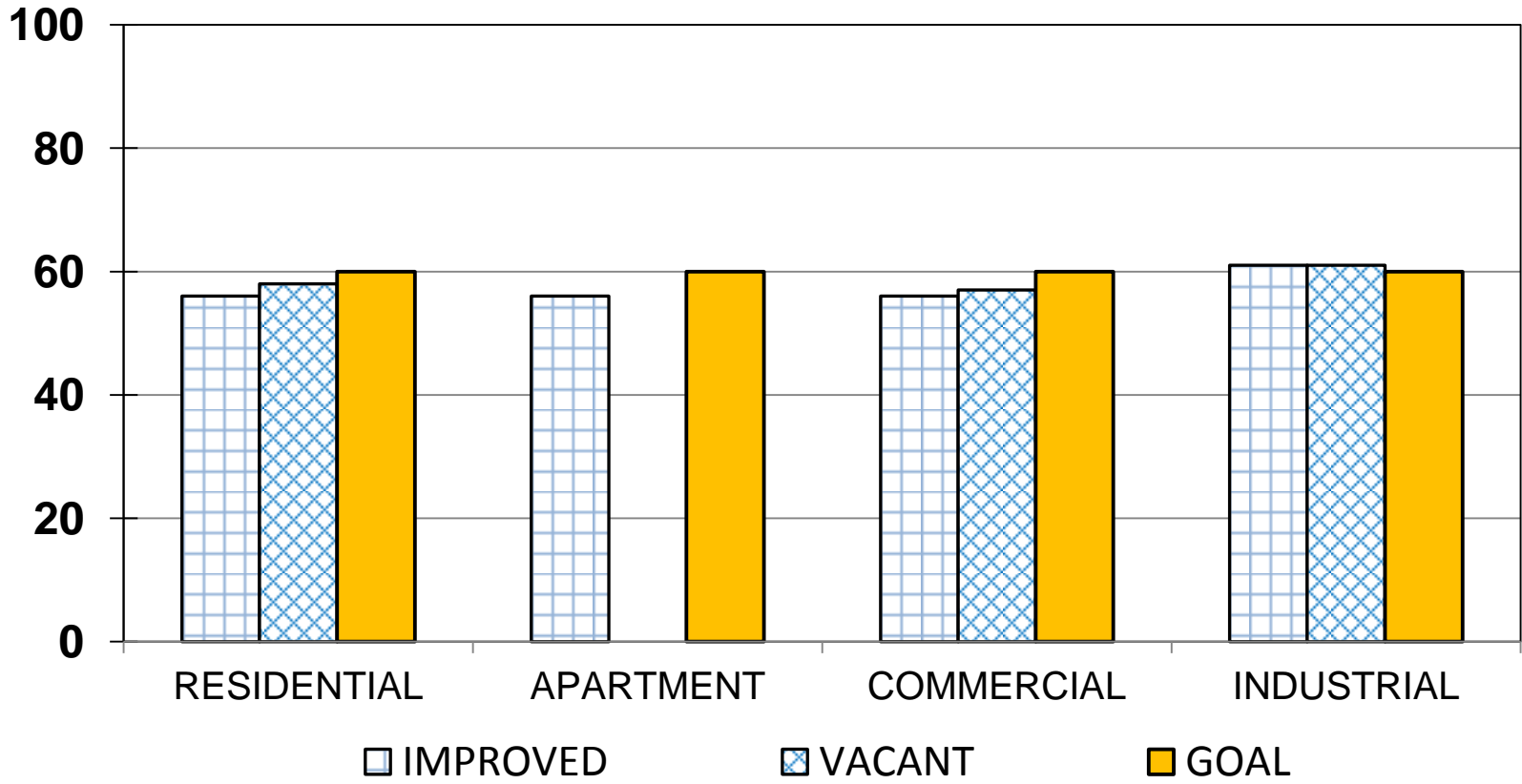


# STATEWIDE SUMMARY AGGREGATE RATIOS FOR IMPROVED AND VACANT PROPERTY

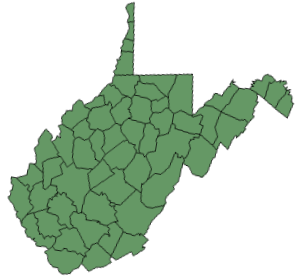




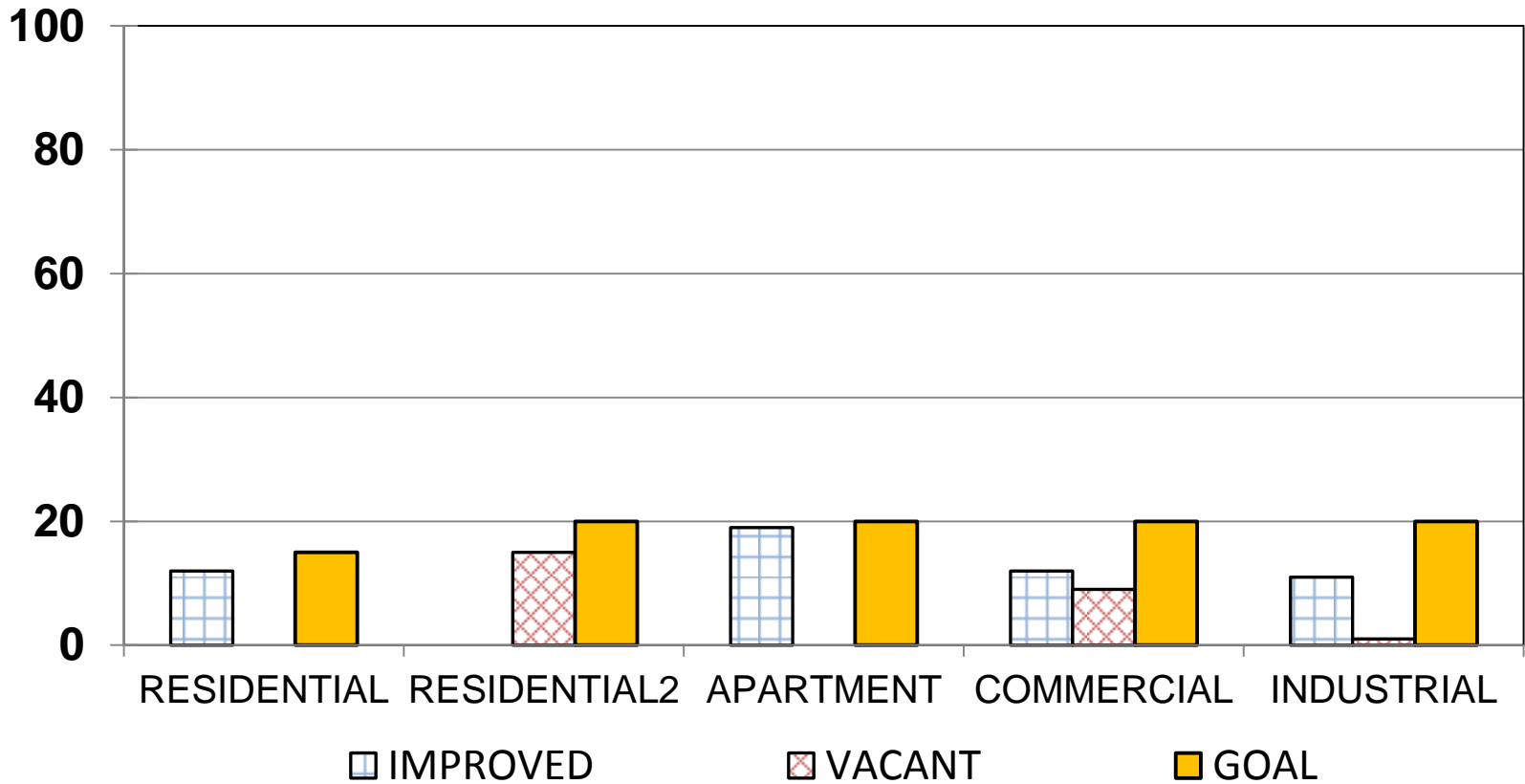
# STATEWIDE SUMMARY MEDIAN RATIOS FOR IMPROVED AND VACANT PROPERTY

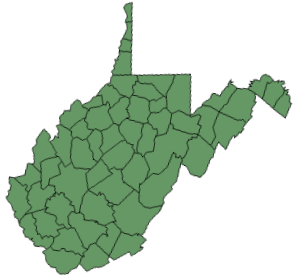






# STATEWIDE SUMMARY COEFFICIENT OF DISPERSION FOR IMPROVED AND VACANT PROPERTY





### III. TAX CLASS COMPARISON OF ASSESSMENT RATIOS

This section reports on the median and **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, 2013 through June 30, 2014.

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.

**RESIDENTIAL IMPROVED  
PROPERTY  
TAX CLASS COMPARISON**

		CLASS 2			
		# SALES	AGG RATIO	MEDIAN	COD
01	BARBOUR	41	53	55	14
02	BERKELEY	1317	55	55	9
03	BOONE	36	53	53	12
04	BRAXTON	40	55	55	15
05	BROOKE	80	49	52	16
06	CABELL	457	55	56	8
07	CALHOUN	8	61	64	4
08	CLAY	13	57	58	16
09	DODDRIDGE	7	52	48	13
10	FAYETTE	190	58	59	9
11	GILMER	10	58	56	15
12	GRANT	24	59	58	14
13	GREENBRIER	190	56	56	13
14	HAMPSHIRE	123	59	59	13
15	HANCOCK	88	52	54	15
16	HARDY	81	56	56	14
17	HARRISON	295	54	54	11
18	JACKSON	80	57	57	4
19	JEFFERSON	581	56	56	7
20	KANAWHA	1035	56	56	12
21	LEWIS	38	54	56	7
22	LINCOLN	22	54	62	14
23	LOGAN	56	52	53	14
24	MARION	264	57	57	13
25	MARSHALL	141	52	52	15
26	MASON	102	56	56	11
27	MCDOWELL	15	59	60	7
28	MERCER	235	56	56	3
29	MINERAL	97	57	57	12
30	MINGO	15	60	57	8
31	MONONGALIA	809	54	54	12
32	MONROE	56	50	52	37
33	MORGAN	136	63	62	11
34	NICHOLAS	104	55	58	10
35	OHIO	265	54	55	13
36	PENDLETON	19	62	60	13
37	PLEASANTS	26	60	59	6
38	POCAHONTAS	89	61	61	9
39	PRESTON	122	53	54	14
40	PUTNAM	592	57	56	10
41	RALEIGH	389	55	55	4
42	RANDOLPH	108	55	55	11
43	RITCHIE	25	61	62	12
44	ROANE	46	55	57	15
45	SUMMERS	41	60	60	8
46	TAYLOR	54	57	57	13
47	TUCKER	21	64	64	10
48	TYLER	29	54	60	13
49	UPSHUR	71	54	54	9
50	WAYNE	130	53	54	11
51	WEBSTER	6	53	60	12
52	WETZEL	49	57	56	7
53	WIRT	24	55	56	14
54	WOOD	534	58	58	10
55	WYOMING	11	52	58	11

		CLASS 3			
		# SALES	AGG RATIO	MEDIAN	COD
5	50	50	23		
67	59	60	9		
7	58	58	11		
11	61	65	14		
7	51	57	14		
22	56	56	11		
3	58	56	8		
5	58	61	8		
1	68	68	0		
14	62	60	11		
5	60	61	8		
5	50	54	12		
16	65	60	13		
14	62	62	18		
1	35	35	0		
5	51	50	16		
8	59	62	12		
15	60	60	4		
24	57	57	12		
28	59	60	15		
4	54	55	6		
0	0	0	0		
10	61	61	11		
8	59	58	5		
7	60	62	14		
9	60	62	4		
2	64	64	6		
13	57	57	3		
14	63	62	11		
5	56	58	9		
112	55	56	12		
10	55	70	32		
11	60	61	17		
8	60	61	4		
5	70	76	22		
1	48	48	0		
0	0	0	0		
85	64	61	12		
9	44	50	23		
17	55	58	18		
28	57	58	7		
8	56	61	14		
0	0	0	0		
10	62	59	9		
18	57	57	6		
1	76	76	0		
36	61	62	10		
2	46	46	29		
3	57	56	4		
5	65	66	7		
1	53	53	0		
1	54	54	0		
0	0	0	0		
6	47	59	13		
5	63	65	7		

		CLASS 4			
		# SALES	AGG RATIO	MEDIAN	COD
1	54	54	0		
19	61	59	16		
0	0	0	0		
5	55	57	12		
13	60	60	7		
55	57	58	18		
0	0	0	0		
0	0	0	0		
2	67	66	3		
12	62	62	11		
2	44	45	8		
2	72	72	1		
19	57	62	9		
0	0	0	0		
21	55	54	16		
1	46	46	0		
22	60	60	10		
5	59	58	6		
27	60	60	8		
96	58	60	12		
7	58	59	31		
1	47	47	0		
2	65	65	1		
13	60	64	12		
21	65	68	16		
8	64	62	13		
0	0	0	0		
15	58	56	3		
7	56	55	20		
2	68	67	2		
69	52	52	19		
3	83	72	25		
3	63	60	9		
3	57	58	4		
59	59	59	13		
0	0	0	0		
0	0	0	0		
1	54	54	0		
9	54	56	10		
8	57	56	8		
38	57	58	6		
9	55	59	9		
2	60	57	15		
5	72	73	9		
10	65	66	7		
7	52	52	11		
8	58	60	7		
1	59	59	0		
6	52	53	7		
14	60	59	10		
0	0	0	0		
9	59	60	5		
2	61	62	21		
21	63	62	12		
3	69	66	10		

**RESIDENTIAL VACANT  
PROPERTY  
TAX CLASS COMPARISON**

**TABLE III.B**

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

	CLASS 3			
	# SALES	AGG RATIO	MEDIAN	COD
8	46	56	25	
87	57	56	15	
11	49	55	13	
14	55	60	11	
4	47	49	20	
32	57	59	15	
1	60	60	0	
2	69	69	10	
0	0	0	0	
10	62	62	4	
2	61	62	15	
5	58	60	16	
52	56	58	11	
53	60	58	17	
11	49	54	20	
30	57	59	15	
8	58	60	6	
9	57	58	2	
32	55	58	8	
10	59	59	9	
8	56	60	17	
2	76	71	11	
19	62	61	8	
10	58	57	9	
9	63	70	18	
25	59	58	6	
11	55	59	10	
30	57	56	4	
10	55	60	18	
3	56	66	18	
30	60	59	15	
5	24	32	61	
32	58	58	15	
19	56	57	9	
11	60	61	9	
8	57	52	19	
4	61	60	4	
23	60	62	6	
33	50	55	18	
28	52	53	14	
42	54	58	14	
20	61	60	14	
5	57	55	11	
7	51	49	8	
27	59	59	7	
5	51	49	11	
6	53	54	9	
10	54	54	29	
8	57	57	8	
8	62	60	5	
1	42	42	0	
0	0	0	0	
2	38	52	28	
16	57	56	5	
1	63	63	0	

	CLASS 4			
	# SALES	AGG RATIO	MEDIAN	COD
0	0	0	0	
0	0	0	0	
1	57	57	0	
0	0	0	0	
1	24	24	0	
5	57	57	2	
0	0	0	0	
0	0	0	0	
0	0	0	0	
1	57	57	0	
0	0	0	0	
0	0	0	0	
7	53	56	13	
0	0	0	0	
4	53	54	5	
0	0	0	0	
3	56	58	7	
2	56	56	2	
2	56	56	2	
6	60	59	12	
0	0	0	0	
0	0	0	0	
0	0	0	0	
1	58	58	0	
0	0	0	0	
5	57	59	2	
1	60	60	0	
5	57	57	3	
1	50	50	0	
1	63	63	0	
3	66	58	12	
0	0	0	0	
0	0	0	0	
0	0	0	0	
8	66	60	21	
2	59	57	14	
0	0	0	0	
0	0	0	0	
1	61	61	0	
10	60	62	11	
5	56	59	5	
3	56	60	5	
0	0	0	0	
0	0	0	0	
1	64	64	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
1	109	109	0	
0	0	0	0	
2	60	61	3	
0	0	0	0	
0	0	0	0	
0	0	0	0	
1	55	55	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	3	57	57	1
07 CALHOUN	0	0	0	0
08 CLAY	0	0	0	0
09 DODDRIDGE	0	0	0	0
10 FAYETTE	0	0	0	0
11 GILMER	0	0	0	0
12 GRANT	0	0	0	0
13 GREENBRIER	0	0	0	0
14 HAMPSHIRE	0	0	0	0
15 HANCOCK	1	55	55	0
16 HARDY	0	0	0	0
17 HARRISON	0	0	0	0
18 JACKSON	1	55	55	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	2	58	58	2
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	49	49	0
36 PENDLETON	0	0	0	0
37 PLEASANTS	0	0	0	0
38 POCAHONTAS	0	0	0	0
39 PRESTON	0	0	0	0
40 PUTNAM	0	0	0	0
41 RALEIGH	0	0	0	0
42 RANDOLPH	0	0	0	0
43 RITCHE	0	0	0	0
44 ROANE	0	0	0	0
45 SUMMERS	0	0	0	0
46 TAYLOR	0	0	0	0
47 TUCKER	0	0	0	0
48 TYLER	0	0	0	0
49 UPSHUR	0	0	0	0
50 WAYNE	0	0	0	0
51 WEBSTER	0	0	0	0
52 WETZEL	0	0	0	0
53 WIRT	1	47	47	0
54 WOOD	0	0	0	0
55 WYOMING	0	0	0	0

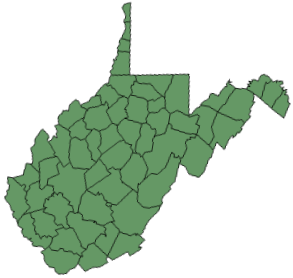
	CLASS 3			
	# SALES	AGG RATIO	MEDIAN	COD
0	0	0	0	0
7	52	55	12	
2	42	44	14	
1	49	49	0	
2	53	55	12	
4	56	54	14	
0	0	0	0	
0	0	0	0	
1	56	56	0	
1	77	77	0	
0	0	0	0	
3	56	53	10	
1	52	52	0	
1	49	49	0	
0	0	0	0	
1	45	45	0	
4	55	56	2	
7	57	55	11	
12	61	57	11	
1	60	60	0	
1	56	56	0	
2	56	57	2	
0	0	0	0	
1	50	50	0	
0	0	0	0	
0	0	0	0	
11	54	55	2	
0	0	0	0	
0	0	0	0	
1	56	56	0	
4	30	27	21	
5	53	58	10	
2	57	56	1	
1	60	60	0	
0	0	0	0	
1	58	58	0	
0	0	0	0	
1	57	57	0	
10	53	56	10	
10	54	54	3	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
1	54	54	0	
1	54	54	0	
1	66	66	0	
0	0	0	0	
1	54	54	0	
1	62	62	0	
1	63	63	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
7	56	58	18	
1	61	61	0	

	CLASS 4			
	# SALES	AGG RATIO	MEDIAN	COD
1	73	73	0	
5	57	60	13	
0	0	0	0	
0	0	0	0	
4	63	65	22	
8	55	55	11	
0	0	0	0	
0	0	0	0	
1	64	64	0	
10	61	61	8	
0	0	0	0	
1	54	54	0	
2	55	55	1	
1	51	51	0	
0	0	0	0	
2	62	66	9	
2	66	66	3	
3	56	56	3	
4	56	55	6	
15	57	61	9	
2	54	57	8	
0	0	0	0	
1	56	56	0	
1	67	67	0	
4	47	62	23	
3	57	57	3	
0	0	0	0	
9	55	56	3	
0	0	0	0	
1	55	55	0	
3	51	55	15	
0	0	0	0	
0	0	0	0	
2	59	61	4	
7	56	66	12	
0	0	0	0	
1	54	54	0	
1	63	63	0	
1	65	65	0	
2	51	45	15	
11	60	56	14	
3	60	64	6	
0	0	0	0	
0	0	0	0	
1	63	63	0	
1	61	61	0	
0	0	0	0	
0	0	0	0	
1	54	54	0	
3	55	55	6	
0	0	0	0	
0	0	0	0	
0	0	0	0	
3	52	56	3	
0	0	0	0	

# INDUSTRIAL IMPROVED PROPERTY TAX CLASS COMPARISON

TABLE III.E

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



## IV. APPRAISAL RATIO

WV Code 11-3-1(d) requires the Tax Commissioner to ascertain annually if an assessor is failing to assess all property at 60% of its true and actual value. One of the criteria for determining whether the assessor has made a satisfactory showing is an “appraisal evaluation”, more commonly known as a ratio study, using the appraised value compared to the sales price. The appraised value used in this report is the market value of each property as of July 1, 2014 as determined by the assessor in each of the 55 counties.

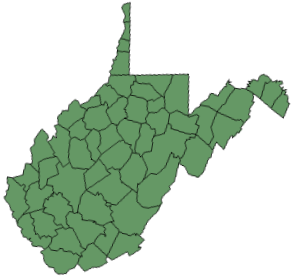
An aggregate ratio or median ratio between 90 and 110 is considered acceptable when determining if a county is in compliance. Table IV.A shows results of the appraisal ratio study for Tax Year 2015 as of January 2015 prior to any adjustment to the appraised values by the Boards of Review and Equalization in the 55 counties.



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

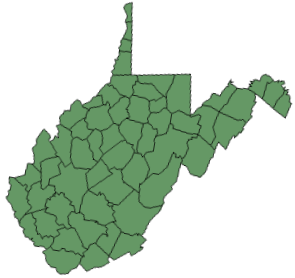
**TABLE IV.A**

		TOTAL LESS F&T	
		Median or AGG	COD
1	BARBOUR	92	18
2	BERKELEY	93	10
3	BOONE	92	12
4	BRAXTON	98	14
5	BROOKE	90	16
6	CABELL	93	10
7	CALHOUN	101	7
8	CLAY	99	13
9	DODDRIDGE	102	13
10	FAYETTE	99	9
11	GILMER	96	16
12	GRANT	97	13
13	GREENBRIER	95	13
14	HAMPSHIRE	98	15
15	HANCOCK	90	16
16	HARDY	95	15
17	HARRISON	91	12
18	JACKSON	96	4
19	JEFFERSON	94	8
20	KANAWHA	94	12
21	LEWIS	94	12
22	LINCOLN	103	14
23	LOGAN	96	13
24	MARION	95	12
25	MARSHALL	90	18
26	MASON	97	9
27	MCDOWELL	100	8
28	MERCER	93	3
29	MINERAL	95	15
30	MINGO	99	10
31	MONONGALI	92	15
32	MONROE	85	44
33	MORGAN	103	12
34	NICHOLAS	97	9
35	OHIO	93	13
36	PENDLETON	101	15
37	PLEASANTS	99	6
38	POCAHONTA	104	10
39	PRESTON	92	15
40	PUTNAM	95	13
41	RALEIGH	93	5
42	RANDOLPH	94	12
43	RITCHIE	103	11
44	ROANE	96	14
45	SUMMERS	100	9
46	TAYLOR	95	13
47	TUCKER	101	9
48	TYLER	99	15
49	UPSHUR	90	9
50	WAYNE	92	12
51	WEBSTER	99	14
52	WETZEL	95	7
53	WIRT	94	16
54	WOOD	97	10
55	WYOMING	104	9



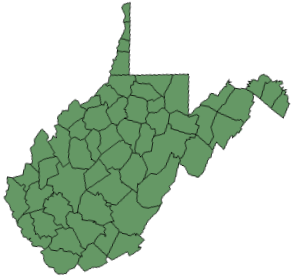
# IV. APPENDICES

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APPENDIX B TOTAL SALES BY VALIDITY CODE.....	36
APPENDIX C NEIGHBORHOOD SUMMARY.....	37
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## IV. APPENDIX A SALES INFORMATION – INSTRUCTIONS

1. Completion dates for entry of sales data are as follows:
  - 1<sup>st</sup> Quarter (July, August, September) by November 1
  - 2<sup>nd</sup> Quarter (October, November, December) by February 1
  - 3<sup>rd</sup> Quarter (January, February, March) by May 1
  - 4<sup>th</sup> 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.



## IV. APPENDIX A SALES INFORMATION – INSTRUCTIONS (CONT.)

### SALES INFORMATION – DATA ENTRY INSTRUCTIONS:

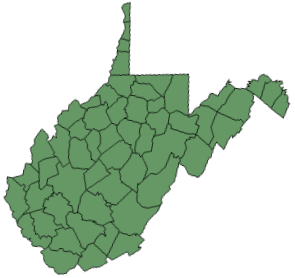
**DATE** – Character positions are provided for the two digit number of the month, the two digit number of the day, and the last four digits of the year of the sale. Each character position must be filled in. Use leading zeros if necessary.

**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.



## IV. 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.

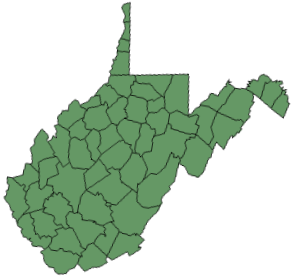
**SOURCE** – Refers to the source of the sales data entered in this section. Four alternatives are provided. Enter the code which is most representative of the source. Only **ONE** code may be entered.

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.

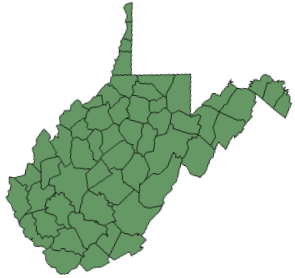
Enter 4 OTHER to indicate that the information was obtained from conveyance fee, similar transfer records, or any other source.



## IV. 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.



## IV. APPENDIX A

### SALES INFORMATION – INSTRUCTIONS (CONT.)

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

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

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

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

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

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

## TOTAL SALES BY VALIDITY

APPENDIX B

CODE

JULY 2013 – JUNE 2014

COUNTY	TOTAL SALES KEYED	VALID ARMS LENGTH	MULTIPLE PARCELS	NOT EXPOSED OR OPEN MARKET	HIGHEST/BEST USE CHANGED	RELATED FAM OR CORP	FORCED SALE LIQUIDATION	ABNORMAL FINANCING	CONSTRUCTION COST ONLY	EXCESSIVE PERS PROP	NATURAL RESOURCE RIGHTS
01-BARBOUR	412	66	131	70	2	18	42	17	0	9	57
02-BERKELEY	3,371	1,521	602	226	160	71	774	10	0	7	0
03-BOONE	456	62	155	112	11	26	58	31	0	0	1
04-BRAXTON	422	78	178	32	17	39	27	3	0	48	0
05-BROOKE	415	123	120	63	6	47	26	11	0	19	0
06-CABELL	1,938	617	305	465	48	142	285	58	0	17	1
07-CALHOUN	239	15	136	51	2	23	7	5	0	0	0
08-CLAY	217	23	68	57	5	23	22	6	0	8	5
09-DODDRIDGE	235	18	107	47	6	2	19	5	0	31	0
10-FAYETTE	2,265	289	679	256	10	621	285	21	0	3	101
11-GILMER	256	22	75	58	6	80	9	4	0	2	0
12-GRANT	263	51	90	51	17	31	23	17	0	0	0
13-GREENBRIER	1,452	305	587	194	24	48	96	5	0	15	178
14-HAMPSHIRE	717	195	113	161	80	20	132	11	0	5	0
15-HANCOCK	640	145	247	82	1	22	82	59	0	2	0
16-HARDY	508	132	141	79	16	57	62	10	0	11	0
17-HARRISON	2,377	344	1,138	345	65	113	171	52	143	1	5
18-JACKSON	1,159	142	134	197	28	522	127	9	0	0	0
19-JEFFERSON	1,908	683	589	129	59	123	315	8	0	2	0
20-KANAWHA	4,362	1,240	976	838	131	195	877	88	1	8	8
21-LEWIS	394	67	180	93	5	19	23	6	0	1	0
22-LINCOLN	282	28	89	76	4	33	31	6	0	11	4
23-LOGAN	640	98	261	143	6	29	86	9	0	1	7
24-MARION	1,381	301	415	241	61	111	205	39	0	8	0
25-MARSHALL	1,091	210	325	120	23	85	40	32	0	5	251
26-MASON	762	171	209	90	34	122	109	13	0	11	3
27-MCDOWELL	578	30	327	118	0	27	46	11	0	1	18
28-MERCER	1,688	380	639	470	28	63	88	18	0	2	0
29-MINERAL	663	134	237	74	76	33	79	28	0	1	1
30-MINGO	1,265	31	510	92	13	385	194	40	0	0	0
31-MONONGALIA	4,048	1,127	1,557	918	51	235	62	16	0	5	77
32-MONROE	412	112	111	102	33	10	30	13	0	1	0
33-MORGAN	598	207	105	117	12	24	132	0	0	1	0
34-NICHOLAS	695	194	306	83	11	43	51	0	0	4	3
35-OHIO	974	368	284	127	15	67	77	14	5	17	0
36-PENDLETON	220	38	85	58	3	29	7	0	0	0	0
37-PLEASANTS	280	40	53	58	18	87	9	10	0	5	0
38-POCAHONTAS	463	214	114	54	28	19	27	1	0	0	6
39-PRESTON	1,133	208	412	184	42	91	106	26	0	40	24
40-PUTNAM	1,481	754	294	148	23	84	157	15	0	6	0
41-RALEIGH	2,163	556	816	342	61	76	235	33	0	26	18
42-RANDOLPH	607	161	195	76	13	42	38	11	0	71	0
43-RITCHIE	294	36	148	45	4	16	24	15	0	1	5
44-ROANE	443	75	189	93	17	15	36	15	0	3	0
45-SUMMERS	721	106	195	147	3	228	30	12	0	0	0
46-TAYLOR	423	83	157	122	4	8	34	12	0	0	3
47-TUCKER	233	80	69	38	4	18	16	1	0	6	1
48-TYLER	308	59	151	50	7	18	5	11	0	3	4
49-UPSHUR	588	94	209	109	38	80	49	7	0	0	2
50-WAYNE	871	181	327	169	10	49	111	21	0	3	0
51-WEBSTER	236	12	114	50	10	26	9	12	0	3	0
52-WETZEL	387	59	176	71	18	7	30	9	0	17	0
53-WIRT	202	39	87	50	2	8	7	6	0	1	2
54-WOOD	1,999	640	760	307	56	97	104	33	0	2	0
55-WYOMING	486	24	207	111	11	67	47	14	0	5	0
STATE TOTALS	52,621	12,988	16,884	8,659	1,438	4,574	5,773	922	149	449	785



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												
0000000-0019999	24	216,782	9,032	123,720	5,155	57.07	60.94	59.14	25.88	31.37		
0020000-0039999	5	148,400	29,680	93,840	18,768	63.23	59.51	54.48	22.99	22.94		
0040000-0059999	4	210,900	52,725	120,360	30,090	57.07	56.96	56.37	9.61	11.81		
0060000-0079999	14	1,042,700	74,478	636,600	45,471	61.05	61.11	60.43	7.62	9.99		
0080000-0099999	7	651,220	93,031	404,240	57,748	62.07	62.26	61.99	9.14	12.05		
0100000-0149999	207	26,954,351	130,214	15,803,820	76,346	58.63	58.67	58.51	6.02	7.47		
0150000-9999999	666	149,169,496	223,978	84,503,450	126,882	56.65	56.73	56.69	47.82	7.25		
RESIDENTIAL												
IMPROVED	927	178,393,849	192,442	101,686,030	109,693	57.00	57.40	57.08	7.14	8.28		
VACANT	4	239,100	59,775	111,660	27,915	46.70	49.12	51.79	9.65	13.84		
TOTAL	931	178,632,949	191,872	101,797,690	109,342	56.99	57.36	57.04	7.16	8.31		
APARTMENT												
IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
COMMERCIAL												
IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
INDUSTRIAL												
IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TIMBER												
IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
FARM												
IMPROVED	3	749,600	249,866	419,700	139,900	55.99	62.80	55.67	19.30	21.90		
VACANT	1	55,450	55,450	1,680	1,680	3.03	3.03	3.03	0.00	0.00		
TOTAL	4	805,050	201,262	421,380	105,345	52.34	47.86	51.87	33.78	43.00		
COMB C & I												
IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
TOTAL	935	179,437,999	191,912	102,219,070	109,325	56.97	57.32	57.01	7.43	8.46		

**COUNTY**

**EXAMPLE**

**APPENDIX E**

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

## STATEWIDE REPORT

Y2K TXNRA 64 2	ASSESSMENT SYSTEM VALUES		STATE OF WEST VIRGINIA		DATE 06/15/2015		PAGE NO.		4	
STATEWIDE SALE RATIO	FROM 07/13 TO 06/14 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	281	3,305,744	11,764	2,870,950	10,216	86.85	75.15	63.00	85.56	33.23
0020000-0039999	580	17,118,690	29,514	11,106,700	19,149	64.88	65.17	62.65	56.86	15.21
0040000-0059999	742	36,836,071	49,644	23,344,490	31,461	63.37	63.54	61.10	62.37	14.46
0060000-0079999	988	68,600,269	69,433	40,156,660	40,644	58.54	58.62	57.30	56.37	12.48
0080000-0099999	968	85,879,405	88,718	49,042,670	50,663	57.11	57.14	56.50	57.35	11.71
0100000-0149999	2,530	316,831,007	125,229	175,994,660	69,563	55.55	55.62	55.56	55.08	10.42
0150000-9999999	4,654	1,128,260,445	242,428	623,637,730	134,000	55.27	55.23	55.35	55.65	9.43
RESIDENTIAL IMPROVED	10,743	1,656,831,631	154,224	926,153,860	86,209	55.90	57.44	56.31	17.10	12.11
VACANT	1,306	56,178,928	43,016	31,886,940	24,415	56.76	58.44	57.88	15.97	15.00
TOTAL	12,049	1,713,010,559	142,170	958,040,800	79,512	55.93	57.55	56.46	16.99	12.47
APARTMENT IMPROVED	20	11,963,970	598,198	6,042,440	302,122	50.51	52.40	55.76	13.71	19.35
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	20	11,963,970	598,198	6,042,440	302,122	50.51	52.40	55.76	13.71	19.35
COMMERCIAL IMPROVED	238	71,703,078	301,273	40,342,620	169,506	56.26	57.45	56.38	10.62	12.04
VACANT	51	11,153,687	218,699	6,090,360	119,418	54.60	56.63	57.38	8.11	8.91
TOTAL	289	82,856,765	286,701	46,432,980	160,667	56.04	57.31	56.70	10.22	11.47
INDUSTRIAL IMPROVED	3	1,270,000	423,333	789,460	263,153	62.16	59.41	60.78	9.72	10.58
VACANT	2	132,000	66,000	81,060	40,530	61.41	60.73	60.72	1.02	1.19
TOTAL	5	1,402,000	280,400	870,520	174,104	62.09	59.94	60.78	6.93	6.82
TIMBER IMPROVED	3	779,200	259,733	338,380	112,793	43.43	44.32	44.92	11.35	16.83
VACANT	5	861,000	172,200	102,870	20,574	11.95	23.03	15.31	20.80	85.46
TOTAL	8	1,640,200	205,025	441,250	55,156	26.90	31.01	28.71	20.14	58.15
FARM IMPROVED	41	8,153,180	198,858	2,428,970	59,243	29.79	32.93	28.18	18.10	53.98
VACANT	15	978,140	65,209	82,700	5,513	8.45	14.03	5.70	21.18	210.18
TOTAL	56	9,131,320	163,059	2,511,670	44,851	27.51	27.87	23.97	20.58	70.77
COMB C & I IMPROVED	241	72,973,078	302,792	41,132,080	170,672	56.37	57.48	56.40	10.60	12.06
VACANT	53	11,285,687	212,937	6,171,420	116,441	54.68	56.79	57.84	7.99	8.71
TOTAL	294	84,258,765	286,594	47,303,500	160,896	56.14	57.35	56.73	10.17	11.46
TOTAL	12,427	1,820,004,814	146,455	1,014,339,660	81,623	55.73	57.38	56.43	17.00	12.67
TOTAL LESS F&T	12,363	1,809,233,294	146,342	1,011,386,740	81,807	55.90	57.53	56.46	16.85	12.45
TOTAL										