

# WEST VIRGINIA ASSESSMENT RATIO STUDY TAX YEAR 2021



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July 2021

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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 2021 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, 2020. Appraised values used in Section IV of this report represent the estimated market value of each property as of July 1, 2020, as determined by the county assessor in each of the 55 counties. The time period of the sales involved is July 1, 2019 through June 30, 2020. 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, 2019 through June 30, 2020. Only sales judged to be a valid arms-length sales by county assessors were used. West Virginia Code §7-7-6a requires all sales information to be verified and entered into the Integrated Assessment System (IAS) by the fifty-five (55) county assessors. Completion dates and instructions for verification and data entry are located in APPENDIX A. The total number of sales for each county are displayed by validity codes in APPENDIX B.

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

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





# I. METHODOLOGY AND TERMS (CONT.)

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

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

The aggregate ratio or weighted mean ( $\bar{A/S}$ ) is defined as the ratio of the total assessed values to the total considerations. To determine this ratio, the total assessed value of the sales is divided by the total of the sale price. In the above example, the calculation is:

$$100 \quad X \quad 98,700 \quad \div \quad 194,500 \quad = \quad 50.75$$

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



## I. METHODOLOGY AND TERMS (CONT.)

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

- (1) 36.53
- (2) 46.52
- (3) 62.29 = Median Ratio ( $\tilde{A}/S$ )
- (4) 83.11
- (5) 91.43

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

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



## I. METHODOLOGY AND TERMS (CONT.)

FORMULA:

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

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

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



## I. METHODOLOGY AND TERMS (CONT.)

County A:

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

County B:

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

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

County B shows a **C $\ddot{\text{O}}$ 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 $\ddot{\text{O}}$ 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, 2019 through June 30, 2020. This data is for the Tax Year 2021 assessed values representing property values as of July 1, 2020.

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

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

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

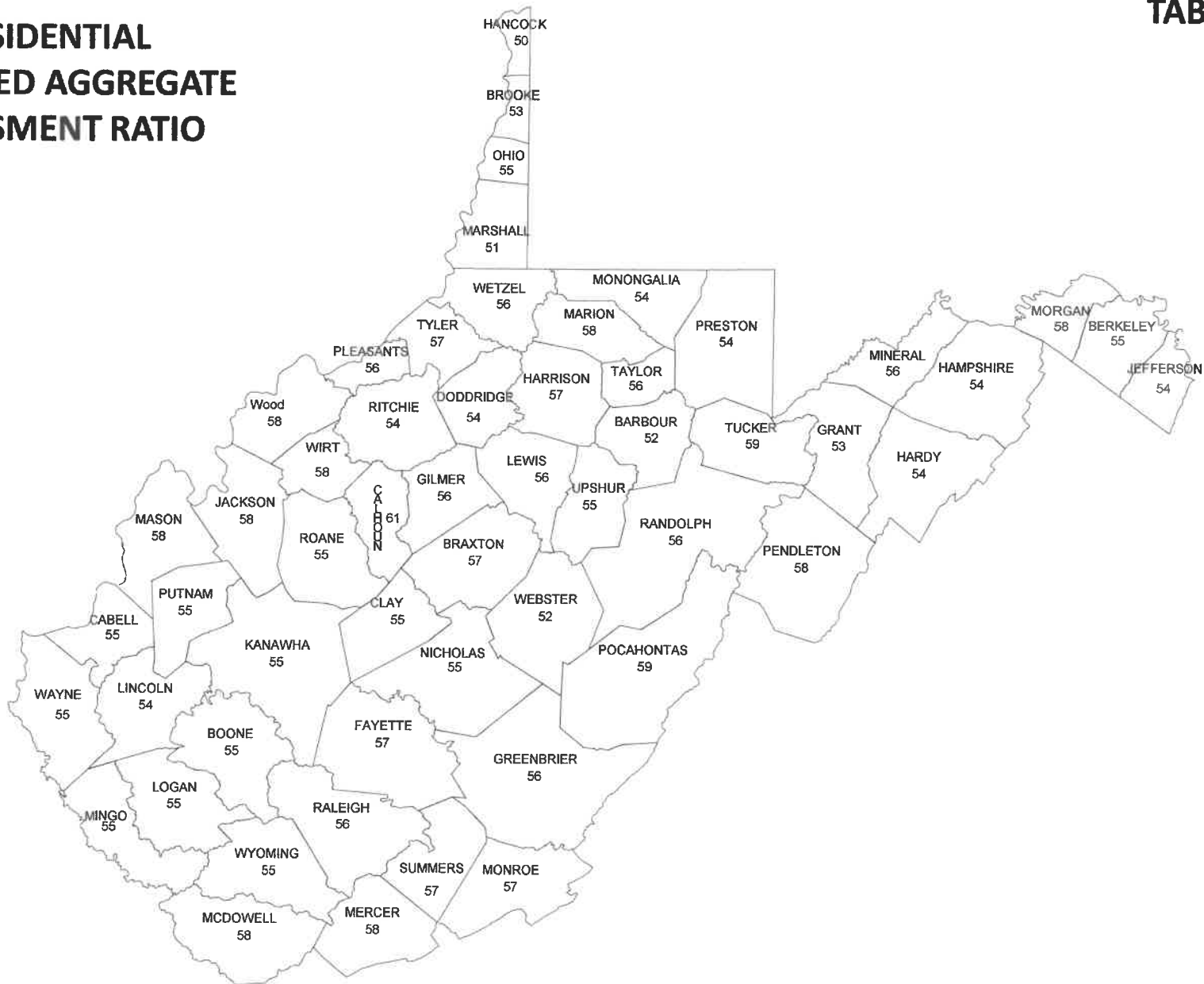


## II. ASSESSMENT RATIOS (CONT.)

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

# RESIDENTIAL IMPROVED AGGREGATE ASSESSMENT RATIO

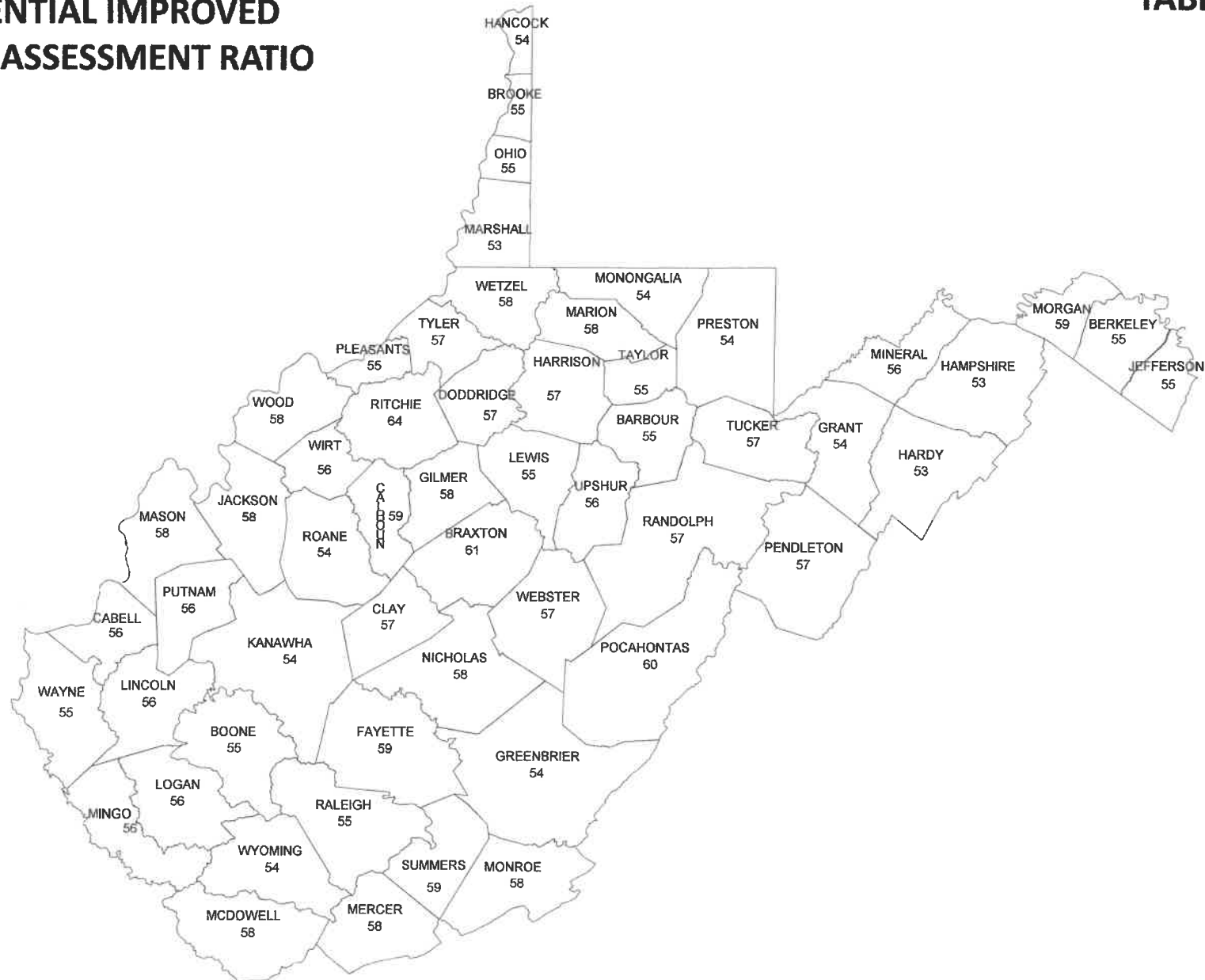
TABLE II.A





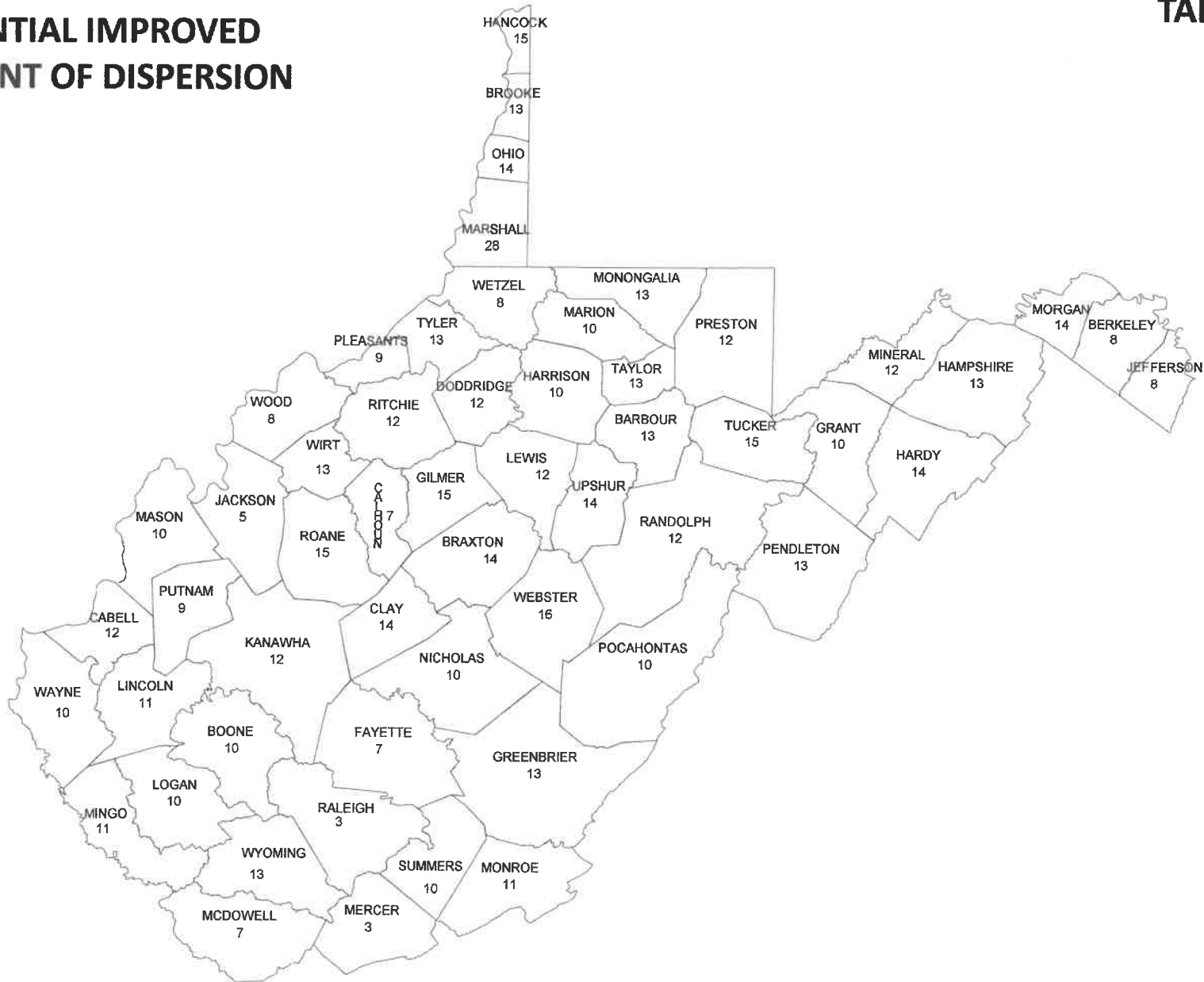
# RESIDENTIAL IMPROVED MEDIAN ASSESSMENT RATIO

## TABLE II.B



# RESIDENTIAL IMPROVED COEFFICIENT OF DISPERSION

TABLE II.C



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

**TABLE II.D**

	0-19,999		20,000-39,999		40,000-59,999		60,000-79,999		80,000-99,999		100,000-150,000		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
1 BARBOUR	58	5	60	20	62	10	60	8	57	8	51	11	47	7	55	13
2 BERKELEY	67	47	49	23	61	5	59	9	59	10	54	10	55	7	55	8
3 BOONE	0	0	0	0.1	55	12	58	13	48	10	58	11	58	4	55	11
4 BRANTON	62	12	68	6	71	5	59	11	55	8	44	17	57	6	61	14
5 BROOKE	62	0	56	12	58	12	56	14	55	12	52	11	51	12	55	13
6 CABELL	100	53	70	14	61	15	57	18	58	11	55	9	55	7	56	12
7 CALHOUN	54	0	54	0	0	0	64	5	58	5	0	0	0	0	59	7
8 CLAY	82	0	61	6	57	0	0	0	49	0	49	0	0	0	58	14
9 DODDRIDGE	71	0	65	0	58	4	57	8	47	0	49	13	0	0	57	12
10 FAYETTE	68	17	62	6	59	8	58	7	57	6	58	6	56	6	58	7
11 GILMER	0	0	65	8	59	0	52	16	0	0	63	1	50	7	56	15
12 GRANT	71	0	49	0	59	13	58	5	53	11	50	8	54	8	54	10
13 GREENBERG	60	8	56	10	59	8	53	10	51	14	51	13	53	13	54	13
14 HAMPDEN	61	15	67	16	50	18	56	15	59	14	53	12	53	10	53	13
15 HANCOCK	63	8	59	13	49	19	58	8	55	10	47	16	47	11	50	15
16 HARDY	73	14	63	15	54	13	59	14	54	14	53	13	53	10	54	14
17 HARRISON	250	0	67	10	68	12	59	10	58	9	56	8	57	8	57	10
18 JACKSON	58	0	63	2	61	5	59	4	59	4	56	6	57	4	58	5
19 JEFFERSON	0	0	74	48	57	0	65	7	61	15	56	11	55	7	54	8
20 KANAWHA	61	9	65	13	62	13	59	13	90	12	54	12	55	11	55	12
21 LEWIS	59	0	64	16	56	16	54	14	54	14	54	8	55	8	55	12
22 LINCOLN	0	0	64	0	56	9	55	12	0	0	58	6	51	15	56	11
23 LOGAN	61	5	62	11	57	10	58	10	57	14	52	8	54	8	55	10
24 MARION	60	0	66	8	65	9	56	13	60	10	56	11	58	8	58	10
25 MARSHALL	80	52	101	22	63	30	54	21	53	14	49	17	49	22	53	28
26 MARION	64	19	65	12	60	9	59	7	59	9	56	6	56	7	58	10
27 MCDOWELL	59	5	55	8	57	5	0	0	0	0	0	0	0	0	58	7
28 MERCER	58	3	56	5	58	3	58	3	57	2	58	3	58	2	58	3
29 MONROE	82	15	62	0	53	11	59	14	53	13	53	13	56	10	56	12
30 MORGAN	72	0	64	6	61	7	52	2	61	0	50	6	55	3	55	11
31 MONTGOMERY	84	0	0	0	96	28	67	25	62	17	59	17	59	11	53	13
32 MONROE	53	11	67	6	59	11	58	10	56	7	59	8	55	11	57	11
33 MORGAN	85	1	70	26	72	23	68	13	59	17	55	12	58	11	58	14
34 NICHOLAS	64	6	62	7	58	14	61	8	57	10	54	7	54	6	55	10
35 OHIO	0	0	64	13	62	14	61	14	57	11	53	13	54	13	55	14
36 PENNINGTON	0	0	52	0	74	15	60	13	61	11	59	10	56	11	57	13
37 PLEASANTS	0	0	59	0	0	0	63	0	53	0	54	7	57	10	55	9
38 POCAHONTAS	72	3	62	10	59	7	62	8	59	10	55	12	58	9	59	10
39 PRESTON	56	17	61	13	62	11	56	12	59	10	52	8	54	12	54	12
40 PUTNAM	59	14	59	10	62	8	59	9	58	10	55	11	55	8	55	9
41 RALEIGH	59	3	58	6	56	5	55	3	55	3	55	3	59	3	55	3
42 RANDOLPH	64	14	61	10	62	13	61	9	58	12	55	11	56	11	56	13
43 RITCHIE	0	0	62	4	0	0	65	0.3	59	10	0	0	46	35	54	12
44 ROMA	0	0	56	15	75	2	59	11	53	6	53	15	53	16	55	15
45 SUMMERS	67	8	57	10	55	6	61	4	61	12	61	7	54	9	57	10
46 TAYLOR	0	0	52	0	59	10	49	15	53	9	53	16	56	12	55	13
47 TUCKER	0	0	68	12	58	12	59	21	57	14	56	9	59	16	56	15
48 TYLER	60	7	83	0	59	0	65	9	54	11	52	10	61	7	57	13
49 UPHAM	0	0	65	17	68	9	58	19	56	11	55	14	53	12	55	14
50 WAYNE	61	3	58	6	59	9	56	11	56	9	51	8	55	8	55	10
51 WEBSTER	58	14	62	9	57	16	48	0	49	14	44	22	52	0	57	16
52 WETZEL	58	0	0	0	62	4	71	0	63	6	56	7	55	7	56	8
53 WYATT	70	8	54	11	46	0	55	13	56	4	47	6	61	8	56	13
54 WOOD	62	4	62	7	60	6	61	7	58	8	56	9	58	7	58	8
55 WYOMING	71	2	55	9	55	14	54	0	50	0	0	0	54	0	55	13

# RESIDENTIAL PROPERTY ASSESSMENT TO SALES COMPARISON

TABLE II.E

	RESIDENTIAL IMPROVED				RESIDENTIAL VACANT				RESIDENTIAL COUNTY TOTAL			
	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
1 BARBOUR	46	52	55	13	6	56	61	10	52	52	55	13
2 BERKELEY	2745	55	55	9	122	56	56	10	2867	55	55	8
3 BOONE	32	55	55	10	4	56	57	12	36	55	55	10
4 BRAXTON	28	57	61	14	15	64	60	20	43	56	60	16
5 BROOKE	97	53	55	13	3	59	60	7	100	53	59	13
6 CABELL	647	56	56	12	26	56	56	10	675	56	56	11
7 CALHOUN	7	61	59	7	0	0	0	0	7	61	59	7
8 CLAY	5	55	58	14	0	0	0	0	5	55	58	14
9 DODDRIDGE	13	54	57	12	3	58	56	10	16	55	57	12
10 FAYETTE	191	58	59	7	30	67	58	12	221	58	59	7
11 GILMER	14	56	56	16	3	55	55	10	17	55	57	14
12 GRANT	43	63	64	10	12	58	58	10	55	63	64	12
13 GREENBRIER	255	56	54	13	61	59	60	4	316	56	56	12
14 HAMPSHIRE	238	54	53	13	70	57	61	15	308	54	55	15
15 HANCOCK	140	50	54	15	9	51	55	9	149	50	54	15
16 HARDY	144	54	52	14	44	54	56	14	188	54	53	14
17 HARRISON	338	57	57	10	5	67	56	7	343	57	57	10
18 JACKSON	62	56	56	6	18	56	59	3	80	56	59	5
19 JEFFERSON	1015	55	55	8	45	59	59	9	1060	55	55	8
20 KANAWHA	1274	55	54	12	27	59	60	13	1301	55	54	13
21 LEWIS	108	56	55	12	30	61	62	8	138	56	56	12
22 LINCOLN	26	55	56	11	5	62	62	11	31	55	57	11
23 LOGAN	102	55	56	10	19	58	58	8	121	55	56	10
24 MARION	425	58	58	10	14	56	58	16	439	58	58	10
25 MARSHALL	137	52	63	28	10	35	39	54	147	50	52	30
26 MASON	145	58	58	10	25	54	56	14	170	58	58	11
27 MCDOWELL	17	56	56	7	4	59	60	2	21	56	58	6
28 MERCER	357	58	58	3	7	59	58	4	364	58	58	3
29 MINERAL	147	56	56	12	4	53	59	19	151	56	56	12
30 MINGO	23	65	66	11	7	59	64	6	30	55	59	10
31 MONONGALIA	1065	53	55	13	31	52	56	18	1096	53	55	13
32 MONROE	68	57	58	11	17	58	60	10	85	57	59	10
33 MORGAN	285	58	58	14	71	62	61	15	356	58	59	15
34 NICHOLAS	147	55	58	10	62	58	58	7	209	55	58	9
35 OHIO	259	55	55	14	8	64	65	6	267	55	55	14
36 PENDLETON	51	56	57	13	13	53	55	16	64	56	57	16
37 PLEASANTS	17	56	55	9	0	0	0	0	17	56	55	9
38 POCAHONTAS	192	59	59	10	31	62	64	14	223	59	60	11
39 PRESTON	134	54	55	12	18	52	56	16	152	54	55	13
40 PUTNAM	658	55	56	7	30	58	58	10	688	55	56	9
41 RALEIGH	461	56	65	3	36	57	58	5	497	56	55	5
42 RANDOLPH	154	56	57	12	25	55	58	19	179	56	57	13
43 RITCHIE	9	54	64	12	4	63	64	3	13	55	64	9
44 ROANE	43	55	55	15	7	55	56	15	50	55	56	15
45 SUMMERS	67	57	59	10	23	56	58	11	90	57	59	11
46 TAYLOR	71	56	55	13	0	0	0	0	71	56	55	13
47 TUCKER	113	59	56	15	23	58	67	20	136	59	58	17
48 TYLER	28	57	57	13	0	0	0	0	28	57	57	13
49 UPSHUR	87	55	56	14	0	0	0	0	87	55	56	14
50 WAYNE	227	55	55	10	32	59	59	8	259	55	55	10
51 WEBSTER	20	58	57	16	0	0	0	0	20	52	57	16
52 WETZEL	39	56	56	8	0	0	0	0	39	56	56	8
53 WIRT	26	58	56	13	7	58	60	9	33	58	58	12
54 WOOD	632	58	58	6	33	56	57	5	665	58	58	6
55 WYOMING	14	56	55	13	0	0	0	0	14	55	55	13

# 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
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	6	49	55	12		0	0	0	0		6	49	55	12
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	14	61	59	11		0	0	0	0		14	61	59	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		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	3	61	64	5		0	0	0	0		3	61	64	5
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



## 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
1 BARBOUR	0	0	0	0		0	0	0	0		0	0	0	
2 BERKELEY	19	57	57	10		0	0	0	0		19	57	57	10
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	4	56	56	3		0	0	0	0		4	56	56	3
6 CABELL	13	56	61	11		0	0	0	0		13	56	61	11
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	7	59	61	5		0	0	0	0		7	59	61	5
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	13	60	59	10		0	0	0	0		13	60	59	10
14 HAMPSHIRE	0	0	0	0		0	0	0	0		0	0	0	0
15 HANCOCK	3	58	55	11		0	0	0	0		3	58	55	11
16 HARDY	0	0	0	0		0	0	0	0		0	0	0	0
17 HARRISON	7	56	59	8		0	0	0	0		7	56	59	8
18 JACKSON	3	58	60	5		0	0	0	0		3	58	60	5
19 JEFFERSON	8	56	57	13		0	0	0	0		8	56	57	13
20 KANAWHA	25	58	61	9		3	72	38	59		28	58	61	13
21 LEWIS	0	0	0	0		0	0	0	0		0	0	0	0
22 LINCOLN	0	0	0	0		0	0	0	0		0	0	0	0
23 LOGAN	0	0	0	0		0	0	0	0		0	0	0	0
24 MARION	0	0	0	0		0	0	0	0		0	0	0	0
25 MARSHALL	5	26	25	30		0	0	0	0		5	26	25	30
26 MASON	9	58	57	6		0	0	0	0		9	58	57	6
27 MCDOWELL	0	0	0	0		0	0	0	0		0	0	0	0
28 MERCER	3	56	56	1		0	0	0	0		3	56	56	1
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	14	58	56	18		4	55	57	13		18	58	56	18
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	4	56	56	3		0	0	0	0		4	56	56	3
35 OHIO	7	64	61	12		0	0	0	0		7	64	61	12
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	8	58	55	6		3	64	57	26		11	58	55	6
41 RALEIGH	16	56	57	4		3	57	58	3		19	56	57	4
42 RANDOLPH	5	56	62	8		0	0	0	0		5	56	62	8
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	6	55	59	6		0	0	0	0		6	55	59	6
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	9	55	55	5		0	0	0	0		9	55	55	5
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
1 BARBOUR	52	52	55	13
2 BERKELEY	2890	55	55	8
3 BOONE	36	55	55	10
4 BRAXTON	44	58	60	16
5 BROOKE	104	53	55	12
6 CABELL	689	56	56	11
7 CALHOUN	7	61	59	7
8 CLAY	5	55	58	14
9 DODDRIDGE	16	55	57	12
10 FAYETTE	228	58	59	8
11 GILMER	17	56	58	15
12 GRANT	55	53	54	12
13 GREENBRIER	329	56	56	12
14 HAMPSHIRE	308	54	55	15
15 HANCOCK	152	51	54	15
16 HARDY	188	54	53	14
17 HARRISON	352	57	57	10
18 JACKSON	83	58	59	5
19 JEFFERSON	1068	55	55	8
20 KANAWHA	1343	55	54	13
21 LEWIS	138	56	56	12
22 LINCOLN	31	55	57	12
23 LOGAN	121	55	56	10
24 MARION	439	58	58	10
25 MARSHALL	152	50	52	31
26 MASON	180	58	58	11
27 MCDOWELL	21	58	58	6
28 MERCER	367	58	58	3
29 MINERAL	151	56	55	12
30 MINGO	30	57	60	10
31 MONONGALIA	1114	54	55	13
32 MONROE	85	58	59	11
33 MORGAN	356	58	59	14
34 NICHOLAS	215	56	58	9
35 OHIO	274	55	55	14
36 PENDLETON	64	58	57	13
37 PLEASANTS	17	56	55	9
38 POCAHONTAS	223	59	60	10
39 PRESTON	152	55	55	13
40 PUTNAM	697	56	56	9
41 RALEIGH	516	56	55	4
42 RANDOLPH	184	56	57	13
43 RITCHIE	13	55	64	9
44 ROANE	50	55	55	15
45 SUMMERS	90	57	59	11
46 TAYLOR	71	56	55	13
47 TUCKER	136	59	58	17
48 TYLER	28	58	57	13
49 UPSHUR	90	55	56	14
50 WAYNE	266	55	58	10
51 WEBSTER	20	52	57	16
52 WETZEL	39	56	58	8
53 WIRT	33	58	58	12
54 WOOD	675	58	58	8
55 WYOMING	14	55	55	13

**STATEWIDE SUMMARY  
ALL PROPERTY  
ALL SALES COMPARISON  
SALES PERIOD: JULY 1, 2019 – JUNE 30, 2020**

**TABLE II.J**

	# SALES	AGG RATIO	MEDIAN	COEFFICIENT OF DISPERSION
<b>RESIDENTIAL</b>				12
IMPROVED	13817	55	56	18
VACANT	1167	54	59	12
TOTAL	14984	55	56	
<b>APARTMENT</b>				
IMPROVED	32	54	57	15
VACANT	0	0	0	0
TOTAL	32	54	57	15
<b>COMMERCIAL</b>				
IMPROVED	217	57	58	11
VACANT	25	58	58	16
TOTAL	242	57	58	12
<b>INDUSTRIAL</b>				
IMPROVED	0	0	0	0
VACANT	0	0	0	0
TOTAL	0	0	0	0
<b>TIMBER</b>				
IMPROVED	0	0	0	0
VACANT	0	0	0	0
TOTAL	0	0	0	0
<b>FARM</b>				
IMPROVED	37	40	48	25
VACANT	13	6	13	180
TOTAL	50	35	45	40
<b>ALL PROPERTY TOTAL</b>	15311	55	56	12
LESS FARM & TIMBER	15261	55	56	12



### III. TAX CLASS COMPARISON OF ASSESSMENT RATIOS

This section reports sales in all counties by each tax class: 2, 3, and 4. Information is displayed for residential, apartment, commercial, and industrial property. Only valid arms-length sales were used. The time period of the sales involved is July 1, 2018 through June 30, 2019

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



**RESIDENTIAL IMPROVED  
PROPERTY  
TAX CLASS COMPARISON**

**TABLE III.A**

	CLASS 2			
	# SALES	AGG RATIO	MEDIAN	COD
1 BARBOUR	40	52	54	13
2 BERKELEY	2595	55	55	8
3 BOONE	31	55	56	10
4 BRAXTON	17	55	57	17
5 BROOKE	88	53	55	13
6 CABELL	578	56	56	10
7 CALHOUN	4	63	63	5
8 CLAY	3	54	57	9
9 DODDRIDGE	11	53	57	10
10 FAYETTE	161	57	59	7
11 GILMER	11	55	56	15
12 GRANT	37	53	54	10
13 GREENBRIER	210	56	53	14
14 HAMPSHIRE	206	53	53	12
15 HANCOCK	106	50	54	15
16 HARDY	131	54	52	13
17 HARRISON	312	57	57	9
18 JACKSON	53	58	58	5
19 JEFFERSON	980	55	55	8
20 KANAWHA	1177	55	53	12
21 LEWIS	95	55	55	11
22 LINCOLN	24	55	58	11
23 LOGAN	102	58	58	9
24 MARION	425	58	58	10
25 MARSHALL	95	52	52	21
26 MASON	125	58	58	8
27 MCDOWELL	7	58	56	3
28 MERCER	320	58	58	3
29 MINERAL	125	56	55	12
30 MINGO	16	53	52	10
31 MONONGALIA	934	53	54	12
32 MONROE	57	57	58	10
33 MORGAN	255	58	58	13
34 NICHOLAS	130	55	57	10
35 OHIO	230	55	54	14
36 PENDLETON	48	58	58	13
37 PLEASANTS	16	56	54	9
38 POCAHONTAS	75	58	59	10
39 PRESTON	124	54	55	12
40 PUTNAM	638	55	56	9
41 RALEIGH	419	56	55	3
42 RANDOLPH	134	56	57	12
43 RITCHIE	9	54	64	12
44 ROANE	39	55	55	15
45 SUMMERS	41	57	59	11
46 TAYLOR	64	56	55	12
47 TUCKER	61	59	56	13
48 TYLER	24	56	57	12
49 UPSHUR	76	55	55	14
50 WAYNE	208	55	55	9
51 WEBSTER	13	52	58	13
52 WETZEL	37	56	58	8
53 WIRT	24	58	56	12
54 WOOD	592	58	58	8
55 WYOMING	11	56	56	13

CLASS 3				
# SALES	AGG RATIO	MEDIAN	COD	
9	64	59	10	
113	58	58	9	
0	0	0	0	
8	64	67	10	
3	52	49	8	
19	55	57	7	
3	55	54	1	
0	0	0	0	
0	0	0	0	
11	58	59	12	
3	65	67	8	
4	53	51	7	
16	54	54	11	
31	56	59	20	
11	50	54	18	
10	58	56	20	
9	53	53	10	
5	60	61	3	
21	55	54	10	
31	56	55	16	
7	65	59	8	
0	0	0	0	
5	59	64	17	
14	56	58	16	
8	59	71	36	
6	57	61	19	
4	58	57	11	
12	58	59	3	
11	53	61	12	
5	59	60	4	
71	56	55	14	
8	57	66	12	
27	55	58	19	
11	62	63	5	
5	58	59	8	
3	56	55	11	
0	0	0	0	
112	60	59	9	
8	53	52	16	
16	59	59	11	
18	58	59	4	
11	55	60	14	
0	0	0	0	
4	56	53	10	
21	56	58	10	
4	50	53	11	
48	60	59	16	
0	0	0	0	
0	0	0	0	
11	61	61	13	
5	45	52	21	
0	0	0	0	
0	0	0	0	
6	58	60	6	
0	0	0	0	

CLASS 4				
# SALES	AGG RATIO	MEDIAN	COD	
3	59	56	13	
37	56	58	8	
0	0	0	0	
3	65	63	3	
6	61	62	11	
50	58	62	27	
0	0	0	0	
0	0	0	0	
0	0	0	0	
19	59	59	5	
0	0	0	0	
0	0	0	0	
29	55	57	9	
0	0	0	0	
23	51	51	17	
3	54	56	6	
17	62	62	25	
4	58	58	5	
14	58	61	8	
66	62	63	13	
6	64	71	16	
0	0	0	0	
0	0	0	0	
34	49	55	42	
14	63	61	18	
6	62	61	4	
25	58	57	3	
11	59	62	10	
0	0	0	0	
60	61	61	29	
3	59	56	5	
3	82	86	23	
6	63	64	11	
24	57	61	14	
0	0	0	0	
0	0	0	0	
5	58	62	8	
0	0	0	0	
4	63	64	2	
24	57	56	5	
9	58	61	14	
0	0	0	0	
0	0	0	0	
5	59	59	4	
3	43	40	20	
4	59	59	13	
3	59	56	17	
9	61	61	12	
8	53	54	13	
0	0	0	0	
0	0	0	0	
34	60	62	7	
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
1 BARBOUR	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 BERKELEY	0	0	0	0	9	57	55	7	10	57	58	11		
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	3	55	55	2		
6 CABELL	0	0	0	0	0	0	0	0	7	55	56	13		
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	5	59	62	6	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	7	60	59	10	0	0	0	0		
14 HAMPSHIRE	0	0	0	0	0	0	0	0	4	64	64	5		
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	3	58	60	5	6	56	58	10		
19 JEFFERSON	0	0	0	0	3	56	50	17	0	0	0	0		
20 KANAWHA	0	0	0	0	9	57	59	16	5	57	58	8		
21 LEWIS	0	0	0	0	0	0	0	0	16	59	61	5		
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	4	26	29	31		
26 MASON	0	0	0	0	5	59	59	3	0	0	0	0		
27 MCDOWELL	0	0	0	0	0	0	0	0	4	52	53	7		
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	10	58	56	23	0	0	0	0		
32 MONROE	0	0	0	0	0	0	0	0	4	55	55	4		
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	4	56	56	3	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	5	65	67	7		
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	11	57	57	3	4	53	53	3		
42 RANDOLPH	0	0	0	0	0	0	0	0	5	56	58	5		
43 RITCHIE	0	0	0	0	0	0	0	0	3	54	57	10		
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	5	55	59	7		
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	8	55	55	5		
					0	0	0	0	0	0	0	0		

**COMMERCIAL IMPROVED  
PROPERTY  
TAX CLASS COMPARISON**

**TABLE III.D**

	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		9	57	55	7		10	57	58	11
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		3	55	55	2
6 CABELL	0	0	0	0		0	0	0	0		7	55	56	13
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		5	59	62	6		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		7	60	59	10		4	64	64	5
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		6	56	58	10
19 JEFFERSON	0	0	0	0		3	58	60	5		0	0	0	0
20 KANAWHA	0	0	0	0		3	56	50	17		5	57	58	8
21 LEWIS	0	0	0	0		9	57	59	16		16	59	61	5
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		5	59	59	3		4	26	29	31
28 MERCER	0	0	0	0		0	0	0	0		4	52	53	7
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		10	58	56	23		4	55	55	4
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		4	56	56	3		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		5	65	67	7
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		11	57	57	3		4	53	53	3
43 RITCHIE	0	0	0	0		0	0	0	0		5	56	58	5
44 ROANE	0	0	0	0		0	0	0	0		3	54	57	10
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		5	55	59	7
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		8	55	55	5
						0	0	0	0		0	0	0	0







## IV. APPRAISAL RATIO

WV Code 11-3-1(d) requires the Tax Commissioner to ascertain annually if an assessor is failing to assess all property at 60% of its true and actual value. One of the criteria for determining whether the assessor has made a satisfactory showing is an “appraisal evaluation”, more commonly known as a ratio study, using the appraised value compared to the sales price. The appraised value used in this report is the market value of each property as of July 1, 2019 as determined by the assessor in each of the 55 counties.

An aggregate ratio or median ratio between 90 and 110 is considered acceptable when determining if a county is in compliance. Table IV.A shows results of the appraisal ratio study for Tax Year 2020 as of January 2020 prior to any adjustment to the appraised values by the Boards of Review and Equalization in the 55 counties.



# ALL PROPERTY LESS FARM AND TIMBER APPRAISAL TO SALES COMPARISON

TABLE IV.A

	TOTAL LESS F&T	
	MEDIAN OR	
	AGG	COD
1 BARBOUR	92	13
2 BERKELEY	92	8
3 BOONE	92	10
4 BRAXTON	100	16
5 BROOKE	91	12
6 CABELL	94	11
7 CALHOUN	98	7
8 CLAY	96	14
9 DODDRIDGE	95	12
10 FAYETTE	99	8
11 GILMER	97	15
12 GRANT	90	12
13 GREENBRIER	94	12
14 HAMPSHIRE	91	15
15 HANCOCK	90	15
16 HARDY	89	13
17 HARRISON	95	10
18 JACKSON	98	5
19 JEFFERSON	91	8
20 KANAWHA	91	13
21 LEWIS	94	12
22 LINCOLN	95	11
23 LOGAN	94	10
24 MARION	96	10
25 MARSHALL	86	31
26 MASON	95	11
27 MCDOWELL	97	6
28 MERCER	96	3
29 MINERAL	93	12
30 MINGO	100	10
31 MONONGALIA	91	13
32 MONROE	98	11
33 MORGAN	98	14
34 NICHOLAS	97	9
35 OHIO	92	14
36 PENDLETON	95	13
37 PLEASANTS	92	9
38 POCAHONTAS	100	10
39 PRESTON	91	13
40 PUTNAM	93	9
41 RALEIGH	92	4
42 RANDOLPH	95	13
43 RITCHIE	106	9
44 ROANE	91	15
45 SUMMERS	98	11
46 TAYLOR	92	13
47 TUCKER	96	17
48 TYLER	95	13
49 UPSHUR	93	14
50 WAYNE	92	10
51 WEBSTER	95	16
52 WETZEL	97	8
53 WRTF	96	12
54 WOOD	97	8
55 WYOMING	91	13



# V. APPENDICES

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## V. 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.



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

### SALES INFORMATION – DATA ENTRY INSTRUCTIONS:

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

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

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

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

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



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

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

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

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

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

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

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



## V. APPENDIX A

### SALES INFORMATION – INSTRUCTIONS (CONT.)

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

Enter 0 - to indicate the sale can be considered an “arms-length” transaction (a valid sale).

Enter 1 - to indicate that the sale involved more than one parcel.

Enter 2 - to indicate that the property was not exposed to the open market or that the marketing time for the property could be considered abnormal.

Enter 3 - to indicate that the highest and best use of the property has changed since the sale or that construction and/or demolition of improvements have taken place since the transaction occurred.

Enter 4 - to indicate that the parties of the transaction were either related individuals or related corporations.

Enter 5 - to indicate that the cause of the transaction was either a liquidation of assets or a forced sale.

Enter 6 - to indicate that the sale involved abnormal financing or that the transaction was a land contract arrangement.

Enter 7 - to indicate that the amount shown is a construction cost only used for verification of cost schedules.

Enter 8 - to indicate that the sale included an excessive amount of personal property or any other situation that would make the sale **NOT** an arms-length transaction.

Enter 10 – to indicate that the sale included natural resource rights.

Enter 11 – to indicate partial-interest

Enter 12 – to indicate managed timber





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

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

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

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

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

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

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

**TOTAL SALES BY VALIDITY  
CODE  
JULY 2019 – JUNE 2020**

**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 PROPERTY	NATURAL RESOURCE RIGHTS
1 BARBOUR	490	57	191	85	11	39	59	8	0	0	40
2 BERKELEY	4744	2904	817	423	219	62	287	20	0	12	0
3 BOONE	416	37	138	74	15	53	89	9	0	0	1
4 BRAXTON	316	45	141	65	5	19	31	7	0	2	1
5 BROOKE	518	141	142	29	3	13	15	10	0	165	0
6 CABELL	2130	707	338	574	50	100	287	47	0	27	0
7 CALHOUN	371	8	124	82	0	106	49	2	0	0	0
8 CLAY	208	6	66	57	0	33	38	2	0	3	0
9 DODDRIDGE	162	19	78	38	0	2	16	0	0	5	3
10 FAYETTE	2211	247	1111	259	12	353	201	19	0	2	4
11 GILMER	265	20	59	76	0	97	8	3	0	2	7
12 GRANT	436	86	167	132	9	23	19	0	0	0	0
13 GREENBRIER	1016	354	296	197	35	24	68	5	0	35	0
14 HAMPSHIRE	1033	316	284	227	70	41	81	8	0	6	2
15 HANCOCK	750	162	307	88	8	37	74	73	0	0	0
16 HARDY	559	197	136	100	13	73	34	4	0	2	1
17 HARRISON	2111	361	909	338	85	55	210	66	85	2	0
18 JACKSON	1133	87	231	340	14	395	59	7	0	0	0
19 JEFFERSON	1922	1078	438	159	99	27	118	2	0	1	0
20 KANAWHA	4557	1361	1090	896	128	165	810	89	1	9	0
21 LEWIS	545	143	208	104	12	22	47	8	0	1	8
22 LINCOLN	432	33	162	147	2	23	56	5	0	3	0
23 LOGAN	725	130	300	132	3	37	61	17	0	0	1
24 MARION	1409	447	357	199	98	87	182	38	0	1	45
25 MARSHALL	831	166	338	50	7	215	47	5	0	3	0
26 MASON	1101	195	440	96	27	227	72	33	0	2	9
27 MCDOWELL	621	25	412	79	3	37	58	7	0	0	0
28 MERCER	1732	371	694	478	20	32	98	37	0	2	0
29 MINERAL	769	155	247	146	115	48	50	4	0	4	0
30 MINGO	1166	38	579	106	8	294	128	13	0	0	0
31 MONONGALIA	2605	1142	941	227	66	135	69	10	0	3	0
32 MONROE	559	92	122	108	18	179	26	13	0	1	12
33 MORGAN	876	370	249	161	19	24	53	0	0	0	0
34 NICHOLAS	888	234	464	87	13	47	39	0	0	3	0
35 OHIO	1201	279	313	324	4	137	122	18	3	1	1
36 PENDLETON	238	65	78	65	5	17	8	0	0	0	0
37 PLEASANTS	228	23	133	43	6	3	11	9	0	0	0
38 POCAHONTAS	540	227	192	63	23	10	21	3	0	0	0
39 PRESTON	1200	175	539	221	58	76	61	22	0	0	1
40 PUTNAM	1607	703	489	213	49	38	94	14	0	7	6
41 RALEIGH	2048	522	836	390	35	61	188	14	0	2	0
42 RANDOLPH	750	205	272	120	15	44	41	11	0	35	0
43 RITCHIE	370	16	197	46	4	16	26	63	0	0	7
44 ROANE	611	55	245	108	24	11	27	16	0	2	2
45 SUMMERS	692	97	146	128	15	233	44	24	0	5	123
46 TAYLOR	430	76	173	108	7	15	37	14	0	0	0
47 TUCKER	401	151	90	62	9	17	64	1	0	1	0
48 TYLER	273	33	139	33	15	9	36	4	0	1	6
49 UPSHUR	524	93	149	146	16	24	82	10	0	4	3
50 WAYNE	999	282	349	160	18	53	108	28	0	1	0
51 WEBSTER	241	26	124	45	6	20	9	4	0	7	0
52 WETZEL	481	39	258	94	22	16	21	12	0	19	0
53 WIRT	488	40	74	44	0	109	29	5	0	3	0
54 WOOD	2302	717	992	313	81	56	109	28	0	6	184
55 WYOMING	626	15	361	130	5	42	45	22	0	5	0
STATE TOTALS	55857	15573	18725	9215	1604	4131	4722	893	89	437	468

**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 SALES	TOTAL CONSIDER.	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF DISP	
<b>RESIDENTIAL IMP</b>											
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	
<b>RESIDENTIAL IMPROVED</b>	979	184,481,447	188,438	105,285,130	107,543	57.07	57.52	57.12	7.39	8.43	
<b>RESIDENTIAL VACANT</b>	38	3,263,356	85,877	1,749,240	46,032	53.60	56.41	54.88	17.50	15.93	
<b>RESIDENTIAL TOTAL</b>	1,017	187,744,803	184,606	107,034,370	105,245	57.01	57.48	57.05	7.99	8.72	
<b>APARTMENT IMPROVED</b>	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
<b>APARTMENT VACANT</b>	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
<b>APARTMENT TOTAL</b>	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
<b>COMMERCIAL IMPROVED</b>	6	2,462,000	410,333	1,350,920	225,153	54.87	60.17	53.31	23.71	26.22	
<b>COMMERCIAL VACANT</b>	3	1,685,000	561,666	893,040	297,680	53.00	54.92	61.08	13.67	13.74	
<b>COMMERCIAL TOTAL</b>	9	4,147,000	460,777	2,243,960	249,328	54.11	58.42	56.69	20.12	22.23	
<b>INDUSTRIAL IMPROVED</b>	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
<b>INDUSTRIAL VACANT</b>	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
<b>INDUSTRIAL TOTAL</b>	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
<b>TIMBER IMPROVED</b>	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
<b>TIMBER VACANT</b>	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
<b>TIMBER TOTAL</b>	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	
<b>FARM IMPROVED</b>	3	749,600	249,866	419,700	139,900	55.99	62.80	55.67	19.30	21.90	
<b>FARM VACANT</b>	1	55,450	55,450	1,680	1,680	3.03	3.03	3.03	0.00	0.00	
<b>FARM TOTAL</b>	4	805,050	201,262	421,380	105,345	52.34	47.86	51.87	33.78	43.00	
<b>COMB C &amp; I IMPROVED</b>	6	2,462,000	410,333	1,350,920	225,153	54.87	60.17	53.31	23.71	26.22	
<b>COMB C &amp; I VACANT</b>	3	1,685,000	561,666	893,040	297,680	53.00	54.92	61.08	13.67	13.74	
<b>COMB C &amp; I TOTAL</b>	9	4,147,000	460,777	2,243,960	249,328	54.11	58.42	56.69	20.12	22.23	
<b>TOTAL</b>	1,030	192,696,853	187,084	109,699,710	106,504	56.93	57.45	57.04	8.36	8.97	
<b>TOTAL LESS F&amp;T</b>	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
<b>RESIDENTIAL IMP</b>										
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
<b>RESIDENTIAL</b>										
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
<b>APARTMENT</b>										
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
<b>COMMERCIAL</b>										
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
<b>INDUSTRIAL</b>										
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
<b>TIMBER</b>										
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
<b>FARM</b>										
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
<b>COMB C &amp; I</b>										
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
<b>TOTAL</b>	<b>935</b>	<b>179,437,999</b>	<b>191,912</b>	<b>102,219,070</b>	<b>109,325</b>	<b>56.97</b>	<b>57.32</b>	<b>57.01</b>	<b>7.43</b>	<b>8.46</b>

**COUNTY**

**EXAMPLE**

**APPENDIX E**

Y2K TXNRA642 ASSESSMENT SYSTEM VALUES

STATE OF WEST VIRGINIA  
FROM 07/11 TO 06/12 RANGE 000.00% - 999.99%

PAGE NO. 4

SALES RATIO FOR

COUNTY

	NUMBER SALES	TOTAL CONSIDER.	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	DATE 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

## APPENDIX F

Y2K TXNRA642 ASSESSMENT SYSTEM VALUES	STATE OF WEST VIRGINIA									
STATEWIDE SALE RATIO	FROM 07/18 TO 06/19 RANGE 000.00% - 999.99%									
	NUMBER SALES	TOTAL CONSIDER.	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	CORP DISP
RESIDENTIAL IMP										
000000-0019999	188	2,290,097	12,181	1,704,540	9,066	74.43	79.72	63.38	56.00	38.36
002000-0039999	472	13,973,867	29,605	9,122,420	19,327	65.28	65.64	62.81	18.30	17.37
004000-0059999	637	31,664,190	49,708	19,345,020	30,368	61.09	61.29	59.59	51.22	12.82
006000-0079999	878	61,178,683	69,679	36,580,560	41,663	59.79	59.85	58.76	53.71	11.37
008000-0099999	925	82,412,779	89,094	47,655,240	51,519	57.83	57.88	57.31	49.21	10.85
010000-0149999	2,355	296,856,041	126,053	164,222,780	69,733	55.32	55.38	55.38	55.97	10.39
015000-9999999	6,668	1668,914,312	250,287	923,021,880	138,425	55.31	55.28	55.39	55.46	8.46
RESIDENTIAL IMPROVED	12,123	2157,289,969	177,950	1201,652,440	99,121	55.70	56.92	56.12	12.08	10.81
VACANT	1,073	50,776,000	47,321	28,928,200	26,960	56.97	60.50	59.05	19.93	16.59
TOTAL	13,196	2208,065,969	167,328	1230,580,640	93,254	55.73	57.22	56.33	12.94	11.38
APARTMENT IMPROVED	9	12,672,500	1,408,055	5,123,040	569,226	40.43	58.95	59.50	11.32	12.97
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	9	12,672,500	1,408,055	5,123,040	569,226	40.43	58.95	59.50	11.32	12.97
COMMERCIAL IMPROVED	205	80,921,972	394,741	45,302,870	220,989	55.98	60.96	58.52	20.14	14.36
VACANT	40	16,306,217	407,655	9,576,340	239,408	58.73	58.00	58.26	7.16	7.62
TOTAL	245	97,228,189	396,849	54,879,210	223,996	56.44	60.47	58.51	18.67	13.26
INDUSTRIAL IMPROVED	1	150,000	150,000	79,620	79,620	53.08	53.08	53.08	0.00	0.00
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	1	150,000	150,000	79,620	79,620	53.08	53.08	53.08	0.00	0.00
TIMBER IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
FARM IMPROVED	9	1,732,400	192,488	685,680	76,186	39.58	43.67	47.14	12.61	20.17
VACANT	6	247,699	41,283	28,200	4,700	11.38	24.48	11.45	25.97	165.89
TOTAL	15	1,980,099	132,006	713,880	47,592	36.65	35.99	39.90	20.65	42.73
COMB C & I IMPROVED	206	81,071,972	393,553	45,382,490	220,303	55.98	60.92	58.51	20.10	14.34
VACANT	40	16,306,217	407,655	9,576,340	239,408	58.73	58.00	58.26	7.16	7.62
TOTAL	246	97,378,189	395,846	54,958,830	223,409	56.44	60.44	58.49	18.63	13.25
TOTAL	13,466	2320,096,757	172,292	1291,376,390	95,899	55.66	57.25	56.36	13.10	11.46
TOTAL LESS F&T	13,451	2318,116,658	172,337	1290,662,510	95,952	55.68	57.28	56.37	13.07	11.43



# Example

Attachment 4

TAX YEAR 2009

\_\_\_\_\_ COUNTY

## APPRAISED / SALES RATIO REPORT

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

AGGR RATIO

MEDIAN

COD

OVERALL

RESIDENTIAL IMP.  
RESIDENTIAL VAC.  
COMMERCIAL ALL  
TOTAL LESS F & T  
INDUSTRIAL ALL

90-110 YES  
90-110 YES  
90-110 YES  
90-110 YES  
90-110 YES

90-110 YES  
90-110 YES  
90-110 YES  
90-110 YES  
90-110 YES

15 OR LESS YES  
20 OR LESS YES  
20 OR LESS YES  
20 OR LESS YES  
20 OR LESS YES

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

# Example

Attachment 4

TAX YEAR 2009

\_\_\_\_\_ COUNTY

## ASSESSMENT / SALES RATIO REPORT

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

AGGR RATIO

MEDIAN

COD

OVERALL

RESIDENTIAL IMP.  
RESIDENTIAL VAC.  
COMMERCIAL ALL  
TOTAL LESS F & T  
INDUSTRIAL ALL

54-66 YES  
54-66 YES  
54-66 YES  
54-66 YES  
54-66 YES

54-66 YES  
54-66 YES  
54-66 YES  
54-66 YES  
54-66 YES

15 OR LESS YES  
20 OR LESS YES  
20 OR LESS YES  
20 OR LESS YES  
20 OR LESS YES

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