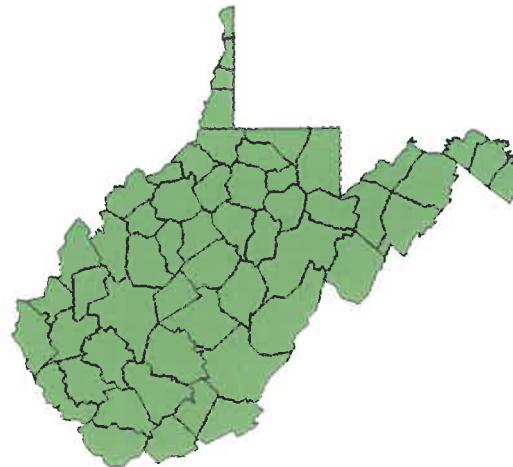


WEST VIRGINIA ASSESSMENT RATIO STUDY TAX YEAR 2018



**STATE TAX COMMISSIONER
Dale W. Steager**

**PROPERTY TAX DIVISION
August 2018**



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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 2018 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, 2017. Appraised values used in Section IV of this report represent the estimated market value of each property as of July 1, 2017, as determined by the county assessor in each of the 55 counties. The time period of the sales involved is July 1, 2016 through June 30, 2017. 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, 2016 through June 30, 2017. 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, C $\bar{O}D$.



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/\tilde{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 \ddot{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 \ddot{O} D** for the above example is as follows:

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



I. METHODOLOGY AND TERMS (CONT.)

FORMULA:

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

CALCULATION:

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

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

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



I. METHODOLOGY AND TERMS (CONT.)

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

| | <u>Sale #</u> | | <u>Assessment</u> | | <u>Sale Price</u> | | <u>Ratio</u> | |
|-----------------|---------------|-----|-------------------|--------|-------------------|--------|--------------|-----------------------|
| <u>County A</u> | 1 | 100 | X | 27,400 | ÷ | 75,000 | = | 36.53 |
| | 2 | 100 | X | 32,100 | ÷ | 69,000 | = | 46.52 |
| | 3 | 100 | X | 10,900 | ÷ | 17,500 | = | 62.29 = Mediana (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 = Mediana (A/S) |
| | 4 | 100 | X | 13,000 | ÷ | 20,000 | = | 65.00 |
| | 5 | 100 | X | 7,100 | ÷ | 10,000 | = | 71.00 |

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



I. METHODOLOGY AND TERMS (CONT.)

County A:

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

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, 2016 through June 30, 2017. This data is for the Tax Year 2018 assessed values representing property values as of July 1, 2017.

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**.

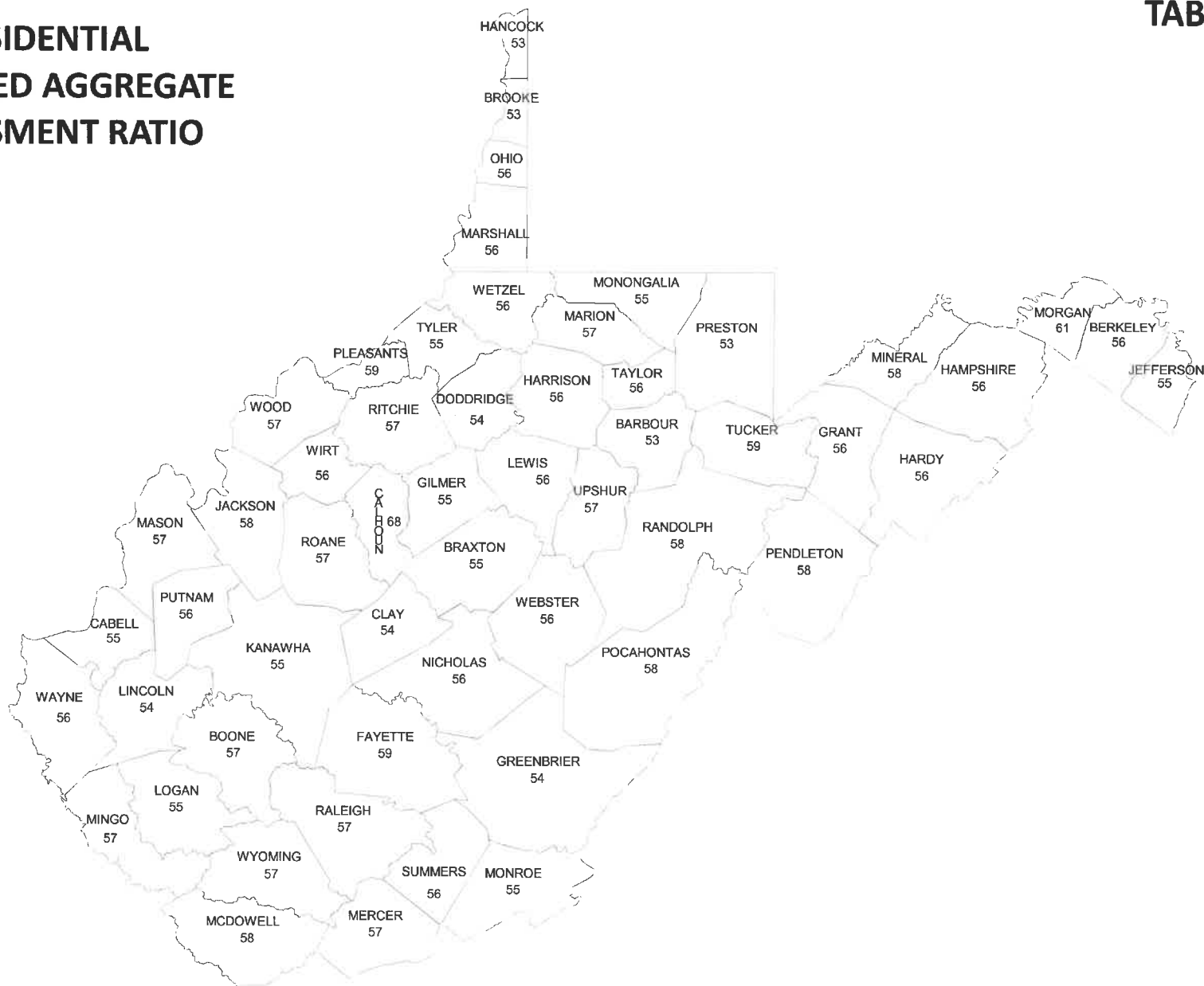


II. ASSESSMENT RATIOS (CONT.)

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

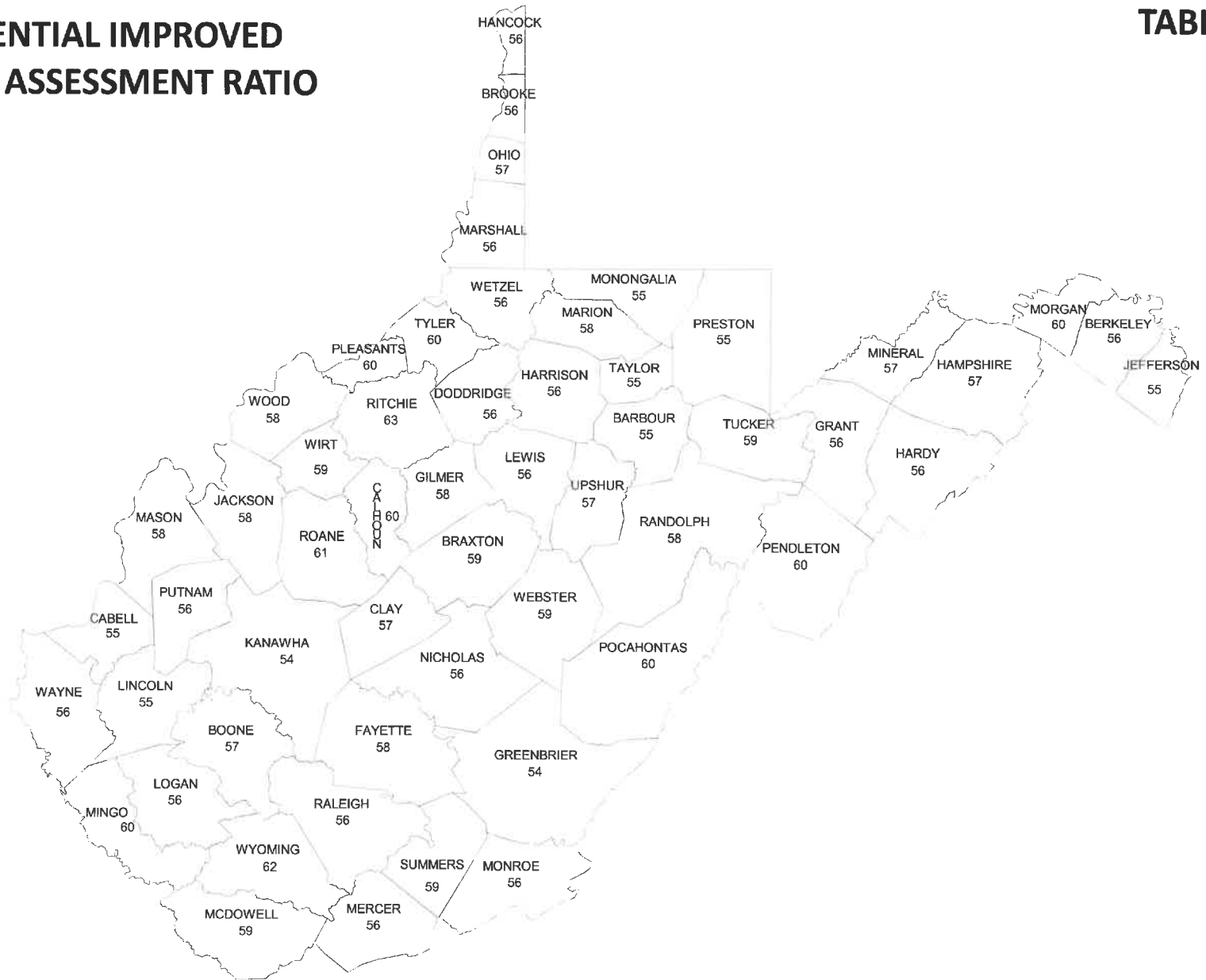
TABLE II.A

RESIDENTIAL IMPROVED AGGREGATE ASSESSMENT RATIO



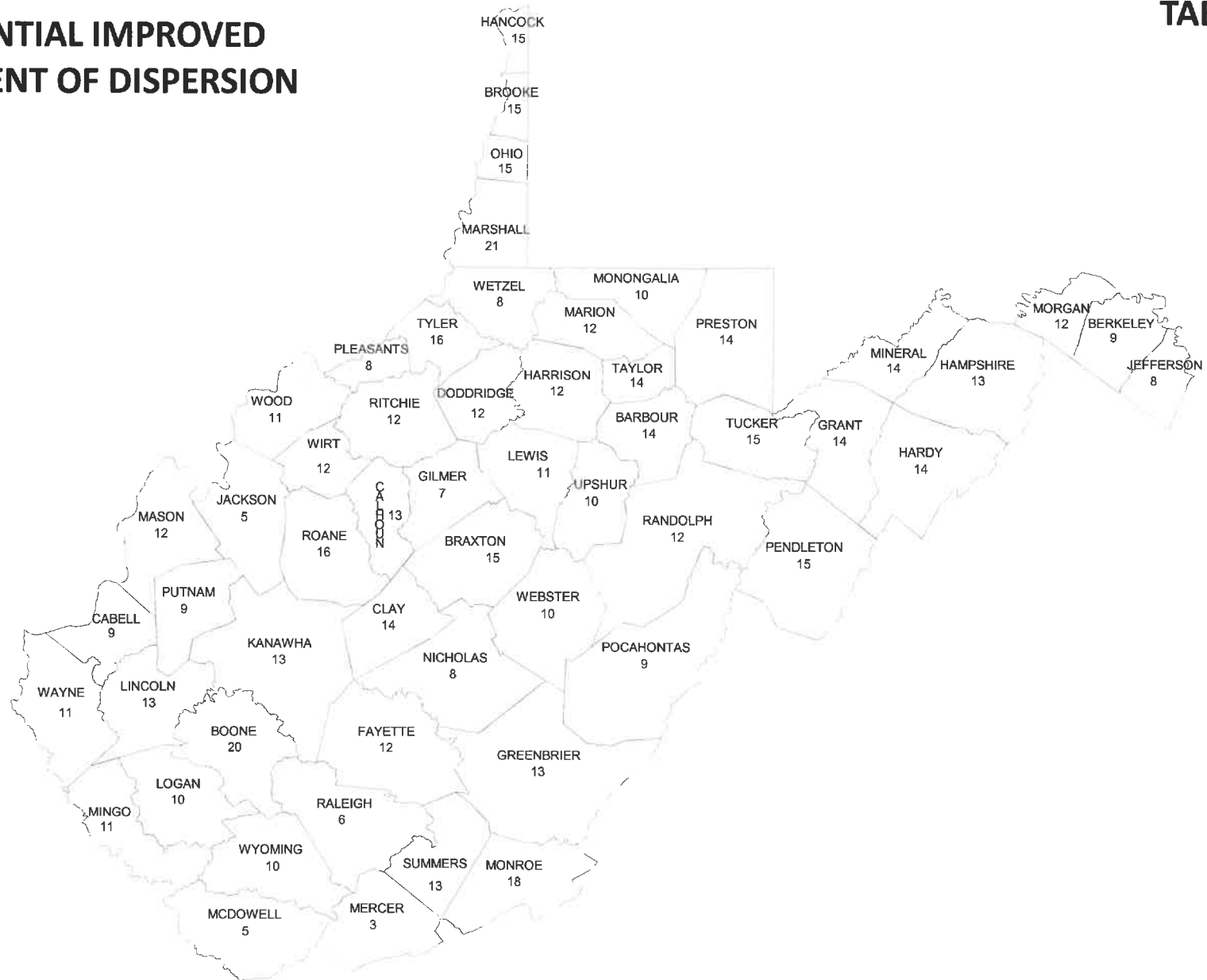
RESIDENTIAL IMPROVED MEDIAN ASSESSMENT RATIO

TABLE II.B



RESIDENTIAL IMPROVED COEFFICIENT OF DISPERSION

TABLE II.C



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

| | 0-19,999 | | 20,000-39,999 | | 40,000-59,999 | | 60,000-79,999 | | 80,000-99,999 | | 100,000-149,999 | | 150,000 & UP | | ALL RAN |
|---------------|------------------|-----|------------------|-----|------------------|-----|------------------|-----|------------------|-----|------------------|-----|------------------|-----|---------|
| | 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 | OR AGG |
| 01 BARBOUR | 73 | 0 | 64 | 12 | 74 | 7 | 59 | 10 | 60 | 12 | 53 | 14 | 51 | 9 | 55 |
| 02 BERKELEY | 66 | 35 | 59 | 20 | 69 | 13 | 59 | 14 | 59 | 11 | 56 | 8 | 56 | 7 | 56 |
| 03 BOONE | 0 | 0 | 84 | 0 | 0 | 0 | 48 | 20 | 56 | 16 | 55 | 23 | 59 | 16 | 57 |
| 04 BRAXTON | 72 | 0 | 64 | 11 | 63 | 7 | 61 | 8 | 45 | 11 | 54 | 9 | 53 | 13 | 59 |
| 05 BROOKE | 64 | 13 | 63 | 13 | 60 | 12 | 58 | 11 | 52 | 11 | 54 | 13 | 49 | 14 | 56 |
| 06 CABELL | 67 | 12 | 62 | 13 | 60 | 11 | 57 | 9 | 57 | 10 | 55 | 9 | 55 | 8 | 55 |
| 07 CALHOUN | 0 | 0 | 57 | 4 | 65 | 0 | 84 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60 |
| 08 CLAY | 59 | 7 | 62 | 4 | 81 | 0 | 48 | 9 | 53 | 12 | 0 | 0 | 49 | 0 | 57 |
| 09 DODDRIDGE | 0 | 0 | 68 | 0 | 57 | 0 | 64 | 0 | 45 | 0 | 56 | 12 | 52 | 10 | 56 |
| 10 FAYETTE | 65 | 54 | 59 | 16 | 59 | 7 | 60 | 7 | 58 | 5 | 57 | 7 | 57 | 6 | 59 |
| 11 GILMER | 0 | 0 | 61 | 0 | 59 | 2 | 55 | 9 | 53 | 0 | 51 | 0 | 0 | 0 | 58 |
| 12 GRANT | 60 | 0 | 55 | 11 | 64 | 20 | 57 | 14 | 57 | 18 | 56 | 15 | 56 | 9 | 56 |
| 13 GREENBRIER | 60 | 11 | 60 | 14 | 57 | 12 | 55 | 18 | 50 | 14 | 51 | 16 | 55 | 10 | 54 |
| 14 HAMPSHIRE | 58 | 0 | 68 | 15 | 64 | 14 | 63 | 14 | 58 | 12 | 56 | 12 | 57 | 10 | 57 |
| 15 HANCOCK | 63 | 12 | 59 | 14 | 59 | 15 | 60 | 7 | 56 | 11 | 52 | 17 | 46 | 16 | 56 |
| 16 HARDY | 68 | 0 | 66 | 10 | 53 | 12 | 54 | 11 | 59 | 13 | 54 | 14 | 56 | 13 | 56 |
| 17 HARRISON | 65 | 16 | 68 | 13 | 65 | 13 | 57 | 14 | 55 | 14 | 55 | 11 | 56 | 10 | 56 |
| 18 JACKSON | 63 | 0 | 58 | 4 | 60 | 5 | 59 | 6 | 60 | 5 | 57 | 5 | 58 | 5 | 58 |
| 19 JEFFERSON | 0 | 0 | 48 | 0 | 68 | 0 | 60 | 7 | 60 | 9 | 55 | 8 | 55 | 8 | 55 |
| 20 KANAWHA | 69 | 17 | 69 | 17 | 63 | 14 | 60 | 14 | 56 | 12 | 54 | 12 | 55 | 12 | 55 |
| 21 LEWIS | 54 | 0 | 63 | 7 | 59 | 15 | 59 | 11 | 57 | 13 | 57 | 12 | 55 | 6 | 56 |
| 22 LINCOLN | 53 | 0 | 70 | 21 | 61 | 9 | 58 | 10 | 53 | 9 | 55 | 11 | 53 | 12 | 55 |
| 23 LOGAN | 62 | 9 | 63 | 7 | 55 | 11 | 56 | 9 | 60 | 8 | 55 | 8 | 54 | 10 | 56 |
| 24 MARION | 0 | 0 | 68 | 10 | 65 | 10 | 61 | 13 | 59 | 10 | 56 | 12 | 57 | 10 | 58 |
| 25 MARSHALL | 0 | 0 | 76 | 21 | 65 | 17 | 61 | 17 | 59 | 23 | 52 | 16 | 53 | 12 | 56 |
| 26 MASON | 62 | 39 | 66 | 10 | 61 | 13 | 59 | 12 | 60 | 12 | 57 | 9 | 55 | 9 | 58 |
| 27 MCDOWELL | 62 | 3 | 56 | 2 | 59 | 0 | 0 | 0 | 58 | 3 | 0 | 0 | 0 | 0 | 59 |
| 28 MERCER | 58 | 4 | 58 | 4 | 58 | 4 | 57 | 3 | 57 | 3 | 56 | 3 | 57 | 3 | 57 |
| 29 MINERAL | 90 | 0 | 60 | 12 | 60 | 15 | 60 | 10 | 56 | 8 | 56 | 13 | 60 | 15 | 58 |
| 30 MINGO | 64 | 8 | 63 | 12 | 58 | 10 | 63 | 2 | 56 | 7 | 53 | 2 | 52 | 0 | 60 |
| 31 MONONGALIA | 128 | 0 | 64 | 24 | 59 | 25 | 63 | 7 | 60 | 17 | 54 | 11 | 55 | 9 | 55 |
| 32 MONROE | 65 | 25 | 69 | 24 | 63 | 16 | 56 | 7 | 56 | 14 | 55 | 12 | 52 | 10 | 56 |
| 33 MORGAN | 63 | 0 | 70 | 15 | 65 | 14 | 81 | 17 | 59 | 16 | 60 | 11 | 60 | 9 | 60 |
| 34 NICHOLAS | 59 | 7 | 60 | 8 | 59 | 9 | 59 | 6 | 58 | 7 | 55 | 7 | 54 | 5 | 56 |
| 35 OHIO | 66 | 14 | 62 | 14 | 59 | 16 | 60 | 16 | 60 | 14 | 55 | 14 | 56 | 14 | 57 |
| 36 PENDLETON | 77 | 0 | 65 | 16 | 64 | 8 | 67 | 6 | 62 | 25 | 59 | 12 | 56 | 14 | 60 |
| 37 PLEASANTS | 64 | 0 | 57 | 0 | 64 | 7 | 59 | 7 | 61 | 8 | 59 | 6 | 57 | 10 | 60 |
| 38 POCAHONTAS | 73 | 16 | 60 | 10 | 60 | 7 | 60 | 9 | 60 | 8 | 59 | 9 | 58 | 7 | 60 |
| 39 PRESTON | 60 | 11 | 53 | 4 | 59 | 14 | 61 | 9 | 53 | 13 | 53 | 14 | 51 | 15 | 55 |
| 40 PUTNAM | 59 | 0 | 59 | 14 | 56 | 11 | 62 | 10 | 60 | 10 | 57 | 10 | 56 | 8 | 56 |
| 41 RALEIGH | 62 | 51 | 60 | 16 | 58 | 6 | 58 | 6 | 57 | 4 | 56 | 3 | 57 | 3 | 57 |
| 42 RANDOLPH | 60 | 5 | 65 | 27 | 62 | 16 | 59 | 9 | 59 | 11 | 58 | 12 | 57 | 10 | 58 |
| 43 RITCHIE | 0 | 0 | 59 | 0 | 68 | 0 | 59 | 15 | 66 | 4 | 62 | 10 | 53 | 10 | 63 |
| 44 ROANE | 69 | 11 | 57 | 16 | 76 | 2 | 61 | 10 | 58 | 13 | 54 | 18 | 56 | 12 | 61 |
| 45 SUMMERS | 67 | 7 | 63 | 16 | 62 | 15 | 57 | 9 | 59 | 10 | 57 | 11 | 54 | 10 | 59 |
| 46 TAYLOR | 67 | 8 | 66 | 6 | 52 | 16 | 49 | 6 | 48 | 11 | 54 | 16 | 57 | 11 | 56 |
| 47 TUCKER | 70 | 0 | 63 | 6 | 60 | 9 | 59 | 14 | 63 | 20 | 58 | 18 | 59 | 17 | 59 |
| 48 TYLER | 70 | 9 | 67 | 11 | 69 | 14 | 60 | 9 | 60 | 11 | 51 | 13 | 49 | 22 | 60 |
| 49 UPSHUR | 75 | 0 | 62 | 6 | 63 | 5 | 58 | 5 | 57 | 9 | 57 | 10 | 57 | 9 | 57 |
| 50 WAYNE | 62 | 7 | 63 | 20 | 60 | 8 | 57 | 10 | 55 | 11 | 54 | 9 | 56 | 10 | 56 |
| 51 WEBSTER | 61 | 9 | 58 | 11 | 60 | 5 | 58 | 7 | 53 | 7 | 0 | 0 | 0 | 0 | 59 |
| 52 WETZEL | 52 | 0 | 60 | 17 | 58 | 10 | 58 | 7 | 59 | 7 | 55 | 6 | 54 | 9 | 56 |
| 53 WIRT | 62 | 0 | 71 | 10 | 53 | 12 | 64 | 1 | 60 | 6 | 51 | 4 | 49 | 0 | 59 |
| 54 WOOD | 66 | 5 | 61 | 16 | 63 | 14 | 60 | 11 | 60 | 9 | 56 | 9 | 57 | 9 | 58 |
| 55 WYOMING | 67 | 0 | 65 | 3 | 56 | 0 | 60 | 16 | 51 | 0 | 55 | 0 | 0 | 0 | 62 |

RESIDENTIAL PROPERTY ASSESSMENT TO SALES COMPARISON

TABLE II.E

| | RESIDENTIAL IMPROVED | | | |
|---------------|----------------------|-----------|--------|-----|
| | # SALES | AGG RATIO | MEDIAN | COD |
| 01 BARBOUR | 54 | 53 | 55 | 14 |
| 02 BERKELEY | 2113 | 56 | 56 | 9 |
| 03 BOONE | 29 | 57 | 57 | 20 |
| 04 BRAXTON | 22 | 55 | 59 | 15 |
| 05 BROOKE | 136 | 53 | 56 | 15 |
| 06 CABELL | 604 | 55 | 55 | 9 |
| 07 CALHOUN | 5 | 68 | 60 | 13 |
| 08 CLAY | 13 | 54 | 57 | 14 |
| 09 DODDRIDGE | 13 | 54 | 56 | 12 |
| 10 FAYETTE | 206 | 59 | 58 | 12 |
| 11 GILMER | 8 | 55 | 58 | 7 |
| 12 GRANT | 51 | 56 | 56 | 14 |
| 13 GREENBRIER | 245 | 54 | 54 | 13 |
| 14 HAMPSHIRE | 190 | 56 | 57 | 13 |
| 15 HANCOCK | 109 | 53 | 56 | 15 |
| 16 HARDY | 102 | 56 | 56 | 14 |
| 17 HARRISON | 359 | 56 | 56 | 12 |
| 18 JACKSON | 116 | 58 | 58 | 5 |
| 19 JEFFERSON | 834 | 55 | 55 | 8 |
| 20 KANAWHA | 1283 | 55 | 54 | 13 |
| 21 LEWIS | 74 | 56 | 56 | 11 |
| 22 LINCOLN | 31 | 54 | 55 | 13 |
| 23 LOGAN | 71 | 55 | 56 | 10 |
| 24 MARION | 359 | 57 | 58 | 12 |
| 25 MARSHALL | 178 | 56 | 56 | 21 |
| 26 MASON | 164 | 57 | 58 | 12 |
| 27 MCDOWELL | 16 | 58 | 59 | 5 |
| 28 MERCER | 337 | 57 | 56 | 3 |
| 29 MINERAL | 115 | 58 | 57 | 14 |
| 30 MINGO | 24 | 57 | 60 | 11 |
| 31 MONONGALIA | 1097 | 55 | 55 | 10 |
| 32 MONROE | 106 | 55 | 56 | 18 |
| 33 MORGAN | 234 | 61 | 60 | 12 |
| 34 NICHOLAS | 136 | 56 | 56 | 8 |
| 35 OHIO | 281 | 56 | 57 | 15 |
| 36 PENDLETON | 42 | 58 | 60 | 15 |
| 37 PLEASANT | 28 | 59 | 60 | 8 |
| 38 POCAHONTAS | 146 | 58 | 60 | 9 |
| 39 PRESTON | 139 | 53 | 55 | 14 |
| 40 PUTNAM | 646 | 56 | 56 | 9 |
| 41 RALEIGH | 423 | 57 | 56 | 6 |
| 42 RANDOLPH | 151 | 58 | 58 | 12 |
| 43 RITCHIE | 20 | 57 | 63 | 12 |
| 44 ROANE | 50 | 57 | 61 | 15 |
| 45 SUMMERS | 53 | 56 | 59 | 13 |
| 46 TAYLOR | 68 | 56 | 55 | 14 |
| 47 TUCKER | 64 | 59 | 59 | 15 |
| 48 TYLER | 47 | 55 | 60 | 16 |
| 49 UPSHUR | 102 | 57 | 57 | 10 |
| 50 WAYNE | 174 | 56 | 56 | 11 |
| 51 WEBSTER | 18 | 56 | 59 | 10 |
| 52 WETZEL | 31 | 56 | 56 | 8 |
| 53 WIRT | 13 | 56 | 59 | 12 |
| 54 WOOD | 672 | 57 | 58 | 11 |
| 55 WYOMING | 9 | 57 | 62 | 10 |

| | RESIDENTIAL VACANT | | | |
|-----|--------------------|-----------|--------|-----|
| | # SALES | AGG RATIO | MEDIAN | COD |
| 9 | 62 | 60 | 14 | |
| 151 | 60 | 60 | 13 | |
| 7 | 60 | 56 | 45 | |
| 4 | 64 | 60 | 12 | |
| 4 | 62 | 61 | 15 | |
| 29 | 59 | 59 | 12 | |
| 1 | 67 | 67 | 0 | |
| 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | |
| 52 | 57 | 60 | 19 | |
| 3 | 61 | 63 | 7 | |
| 16 | 52 | 58 | 18 | |
| 62 | 58 | 57 | 10 | |
| 66 | 62 | 63 | 16 | |
| 7 | 54 | 54 | 15 | |
| 33 | 53 | 60 | 17 | |
| 3 | 55 | 54 | 8 | |
| 20 | 59 | 60 | 4 | |
| 81 | 57 | 58 | 8 | |
| 12 | 57 | 59 | 9 | |
| 11 | 56 | 59 | 12 | |
| 7 | 58 | 58 | 16 | |
| 8 | 58 | 63 | 7 | |
| 7 | 60 | 60 | 6 | |
| 12 | 54 | 59 | 12 | |
| 38 | 58 | 58 | 12 | |
| 6 | 57 | 60 | 3 | |
| 36 | 56 | 56 | 3 | |
| 17 | 56 | 58 | 19 | |
| 8 | 66 | 64 | 11 | |
| 44 | 59 | 61 | 10 | |
| 17 | 51 | 53 | 27 | |
| 55 | 63 | 64 | 17 | |
| 37 | 58 | 60 | 6 | |
| 10 | 57 | 59 | 10 | |
| 9 | 44 | 48 | 24 | |
| 3 | 56 | 57 | 13 | |
| 28 | 60 | 62 | 11 | |
| 18 | 52 | 54 | 14 | |
| 40 | 57 | 58 | 10 | |
| 48 | 55 | 56 | 18 | |
| 30 | 45 | 60 | 13 | |
| 3 | 59 | 59 | 2 | |
| 8 | 51 | 54 | 12 | |
| 21 | 54 | 57 | 10 | |
| 4 | 64 | 63 | 11 | |
| 7 | 55 | 58 | 14 | |
| 8 | 59 | 59 | 7 | |
| 7 | 61 | 59 | 9 | |
| 19 | 58 | 59 | 7 | |
| 5 | 47 | 60 | 10 | |
| 0 | 0 | 0 | 0 | |
| 4 | 54 | 53 | 11 | |
| 31 | 52 | 58 | 14 | |
| 0 | 0 | 0 | 0 | |

| | RESIDENTIAL COUNTY TOTAL | | | |
|------|--------------------------|-----------|--------|-----|
| | # SALES | AGG RATIO | MEDIAN | COD |
| 63 | 54 | 55 | 15 | |
| 2264 | 56 | 56 | 9 | |
| 36 | 57 | 56 | 25 | |
| 26 | 56 | 59 | 14 | |
| 140 | 53 | 56 | 15 | |
| 633 | 55 | 55 | 10 | |
| 6 | 68 | 63 | 12 | |
| 13 | 54 | 57 | 14 | |
| 13 | 54 | 56 | 12 | |
| 258 | 59 | 59 | 13 | |
| 11 | 55 | 59 | 7 | |
| 67 | 56 | 56 | 15 | |
| 307 | 55 | 55 | 13 | |
| 256 | 57 | 58 | 14 | |
| 116 | 53 | 56 | 15 | |
| 135 | 56 | 57 | 15 | |
| 362 | 56 | 56 | 12 | |
| 136 | 58 | 58 | 5 | |
| 915 | 55 | 55 | 8 | |
| 1295 | 55 | 55 | 13 | |
| 85 | 56 | 57 | 11 | |
| 38 | 55 | 56 | 14 | |
| 79 | 55 | 57 | 10 | |
| 366 | 57 | 58 | 12 | |
| 190 | 56 | 57 | 20 | |
| 202 | 57 | 58 | 12 | |
| 22 | 58 | 59 | 4 | |
| 373 | 57 | 56 | 3 | |
| 132 | 58 | 57 | 14 | |
| 32 | 57 | 61 | 11 | |
| 1141 | 55 | 55 | 10 | |
| 123 | 55 | 55 | 19 | |
| 289 | 61 | 61 | 13 | |
| 173 | 56 | 57 | 7 | |
| 291 | 56 | 57 | 15 | |
| 51 | 57 | 59 | 17 | |
| 31 | 59 | 59 | 9 | |
| 174 | 58 | 60 | 9 | |
| 157 | 53 | 55 | 14 | |
| 686 | 56 | 56 | 9 | |
| 471 | 57 | 56 | 7 | |
| 181 | 57 | 58 | 12 | |
| 23 | 57 | 62 | 11 | |
| 58 | 57 | 59 | 16 | |
| 74 | 56 | 58 | 13 | |
| 72 | 56 | 55 | 14 | |
| 71 | 59 | 59 | 15 | |
| 55 | 55 | 60 | 15 | |
| 109 | 57 | 57 | 10 | |
| 193 | 56 | 56 | 11 | |
| 23 | 55 | 59 | 10 | |
| 31 | 56 | 56 | 8 | |
| 17 | 56 | 56 | 13 | |
| 703 | 57 | 58 | 11 | |
| 9 | 57 | 62 | 10 | |

APARTMENT PROPERTY ASSESSMENT TO SALES COMPARISON

TABLE II.F

| | APARTMENT IMPROVED | | | | | APARTMENT VACANT | | | | | APARTMENT COUNTY TOTAL | | | |
|---------------|--------------------|-----------|--------|-----|---|------------------|-----------|--------|-----|----|------------------------|-----------|--------|-----|
| | # SALES | AGG RATIO | MEDIAN | COD | | # SALES | AGG RATIO | MEDIAN | COD | | # SALES | AGG RATIO | MEDIAN | COD |
| 01 BARBOUR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 02 BERKELEY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 03 BOONE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 04 BRAXTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 05 BROCKE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 06 CABELL | 3 | 55 | 53 | 9 | 0 | 0 | 0 | 0 | 3 | 55 | 53 | 9 | 0 | |
| 07 CALHOUN | 1 | 55 | 55 | 0 | 0 | 0 | 0 | 0 | 1 | 55 | 55 | 0 | 0 | |
| 08 CLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 09 DODDRIDGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10 FAYETTE | 0 | 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 | 0 | |
| 12 GRANT | 0 | 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 | 0 | |
| 14 HAMPSHIRE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 15 HANCOCK | 1 | 46 | 46 | 0 | 0 | 0 | 0 | 0 | 1 | 46 | 46 | 0 | 0 | |
| 16 HARDY | 0 | 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 | 0 | |
| 18 JACKSON | 0 | 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 | 0 | |
| 20 KANAWHA | 12 | 56 | 58 | 6 | 0 | 0 | 0 | 0 | 12 | 56 | 58 | 6 | 0 | |
| 21 LEWIS | 0 | 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 | 0 | |
| 23 LOGAN | 0 | 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 | 0 | |
| 25 MARSHALL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 26 MASON | 1 | 56 | 56 | 0 | 0 | 0 | 0 | 0 | 1 | 56 | 56 | 0 | 0 | |
| 27 MCDOWELL | 0 | 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 | 0 | |
| 29 MINERAL | 0 | 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 | 0 | |
| 31 MONONGALIA | 4 | 59 | 60 | 2 | 0 | 0 | 0 | 0 | 4 | 59 | 60 | 2 | 0 | |
| 32 MONROE | 0 | 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 | 0 | |
| 34 NICHOLAS | 0 | 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 | 0 | |
| 36 PENDLETON | 0 | 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 | 0 | |
| 38 POCAHONTAS | 0 | 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 | 0 | |
| 40 PUTNAM | 0 | 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 | 0 | |
| 42 RANDOLPH | 1 | 64 | 64 | 0 | 0 | 0 | 0 | 0 | 1 | 64 | 64 | 0 | 0 | |
| 43 RITCHIE | 0 | 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 | 0 | |
| 45 SUMMERS | 0 | 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 | 0 | |
| 47 TUCKER | 0 | 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 | 0 | |
| 49 UPSHUR | 0 | 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 | 0 | |
| 51 WEBSTER | 0 | 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 | 0 | |
| 53 WIRT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 54 WOOD | 4 | 53 | 55 | 3 | 0 | 0 | 0 | 0 | 4 | 53 | 55 | 3 | 0 | |
| 55 WYOMING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

**COMMERCIAL PROPERTY
ASSESSMENT TO SALES
COMPARISON**

TABLE II.G

| | COMMERCIAL IMPROVED | | | | COMMERCIAL VACANT | | | | COMMERCIAL COUNTY TOTAL | | | |
|---------------|---------------------|-----------|--------|-----|-------------------|-----------|--------|-----|-------------------------|-----------|--------|-----|
| | # SALES | AGG RATIO | MEDIAN | COD | # SALES | AGG RATIO | MEDIAN | COD | # SALES | AGG RATIO | MEDIAN | COD |
| 01 BARBOUR | 2 | 48 | 47 | 1 | 0 | 0 | 0 | 0 | 2 | 48 | 47 | 1 |
| 02 BERKELEY | 21 | 52 | 61 | 12 | 6 | 53 | 56 | 6 | 27 | 53 | 59 | 12 |
| 03 BOONE | 1 | 125 | 125 | 0 | 0 | 0 | 0 | 0 | 1 | 125 | 125 | 0 |
| 04 BRAXTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 05 BROOKE | 3 | 42 | 45 | 17 | 1 | 66 | 66 | 0 | 4 | 42 | 54 | 20 |
| 06 CABELL | 24 | 55 | 55 | 13 | 1 | 53 | 53 | 0 | 25 | 55 | 55 | 12 |
| 07 CALHOUN | 2 | 58 | 59 | 3 | 0 | 0 | 0 | 0 | 2 | 58 | 59 | 3 |
| 08 CLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 09 DODDRIDGE | 1 | 63 | 63 | 0 | 0 | 0 | 0 | 0 | 1 | 63 | 63 | 0 |
| 10 FAYETTE | 8 | 55 | 57 | 5 | 1 | 100 | 100 | 0 | 9 | 56 | 58 | 13 |
| 11 GILMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 GRANT | 1 | 55 | 55 | 0 | 1 | 49 | 49 | 0 | 2 | 54 | 52 | 6 |
| 13 GREENBRIER | 13 | 54 | 57 | 8 | 1 | 55 | 55 | 0 | 14 | 54 | 57 | 8 |
| 14 HAMPSHIRE | 2 | 57 | 82 | 36 | 0 | 0 | 0 | 0 | 2 | 57 | 82 | 36 |
| 15 HANCOCK | 3 | 54 | 55 | 8 | 0 | 0 | 0 | 0 | 3 | 54 | 55 | 8 |
| 16 HARDY | 3 | 55 | 58 | 18 | 0 | 0 | 0 | 0 | 3 | 55 | 58 | 18 |
| 17 HARRISON | 3 | 58 | 61 | 5 | 1 | 68 | 68 | 0 | 4 | 61 | 61 | 7 |
| 18 JACKSON | 8 | 60 | 58 | 5 | 1 | 55 | 55 | 0 | 9 | 60 | 57 | 5 |
| 19 JEFFERSON | 3 | 57 | 57 | 0 | 1 | 57 | 57 | 0 | 4 | 57 | 57 | 0 |
| 20 KANAWHA | 22 | 61 | 60 | 11 | 1 | 58 | 58 | 0 | 23 | 61 | 60 | 10 |
| 21 LEWIS | 6 | 58 | 58 | 5 | 0 | 0 | 0 | 0 | 6 | 58 | 58 | 5 |
| 22 LINCOLN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 LOGAN | 5 | 61 | 60 | 3 | 0 | 0 | 0 | 0 | 5 | 61 | 60 | 3 |
| 24 MARION | 2 | 60 | 59 | 2 | 1 | 61 | 61 | 0 | 3 | 61 | 60 | 2 |
| 25 MARSHALL | 3 | 55 | 60 | 5 | 1 | 51 | 51 | 0 | 4 | 54 | 56 | 8 |
| 26 MASON | 9 | 59 | 58 | 6 | 2 | 59 | 57 | 4 | 11 | 59 | 58 | 5 |
| 27 MCDOWELL | 2 | 56 | 56 | 0 | 0 | 0 | 0 | 0 | 2 | 56 | 56 | 0 |
| 28 MERCER | 27 | 57 | 55 | 4 | 7 | 58 | 58 | 2 | 34 | 58 | 55 | 4 |
| 29 MINERAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 MINGO | 1 | 67 | 67 | 0 | 0 | 0 | 0 | 0 | 1 | 67 | 67 | 0 |
| 31 MONONGALIA | 16 | 60 | 58 | 6 | 8 | 55 | 56 | 15 | 24 | 59 | 58 | 9 |
| 32 MONROE | 3 | 57 | 56 | 3 | 0 | 0 | 0 | 0 | 3 | 57 | 56 | 3 |
| 33 MORGAN | 4 | 57 | 55 | 15 | 0 | 0 | 0 | 0 | 4 | 57 | 55 | 15 |
| 34 NICHOLAS | 4 | 59 | 61 | 3 | 1 | 56 | 56 | 0 | 5 | 59 | 60 | 4 |
| 35 OHIO | 5 | 42 | 55 | 12 | 0 | 0 | 0 | 0 | 5 | 42 | 55 | 12 |
| 36 PENDLETON | 1 | 60 | 60 | 0 | 0 | 0 | 0 | 0 | 1 | 60 | 60 | 0 |
| 37 PLEASANTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 POCAHONTAS | 4 | 57 | 58 | 9 | 1 | 54 | 54 | 0 | 5 | 56 | 57 | 8 |
| 39 PRESTON | 7 | 57 | 60 | 11 | 1 | 46 | 46 | 0 | 8 | 57 | 59 | 13 |
| 40 PUTNAM | 11 | 56 | 57 | 8 | 1 | 60 | 60 | 0 | 12 | 56 | 58 | 8 |
| 41 RALEIGH | 6 | 55 | 55 | 3 | 2 | 67 | 66 | 2 | 8 | 56 | 56 | 7 |
| 42 RANDOLPH | 3 | 63 | 62 | 1 | 1 | 65 | 65 | 0 | 4 | 63 | 63 | 2 |
| 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 | 2 | 57 | 58 | 3 | 0 | 0 | 0 | 0 | 2 | 57 | 58 | 3 |
| 46 TAYLOR | 1 | 54 | 54 | 0 | 0 | 0 | 0 | 0 | 1 | 54 | 54 | 0 |
| 47 TUCKER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 TYLER | 2 | 49 | 45 | 25 | 0 | 0 | 0 | 0 | 2 | 49 | 45 | 25 |
| 49 UPSHUR | 3 | 56 | 60 | 14 | 0 | 0 | 0 | 0 | 3 | 56 | 60 | 14 |
| 50 WAYNE | 4 | 58 | 62 | 10 | 0 | 0 | 0 | 0 | 4 | 58 | 62 | 10 |
| 51 WEBSTER | 2 | 67 | 67 | 4 | 0 | 0 | 0 | 0 | 2 | 67 | 67 | 4 |
| 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 | 13 | 55 | 60 | 10 | 7 | 46 | 58 | 10 | 20 | 52 | 59 | 10 |
| 55 WYOMING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

INDUSTRIAL PROPERTY ASSESSMENT TO SALES COMPARISON

TABLE II.H

| | INDUSTRIAL IMPROVED | | | | INDUSTRIAL VACANT | | | | INDUSTRIAL COUNTY TOTAL | | | |
|---------------|---------------------|-----------|--------|-----|-------------------|-----------|--------|-----|-------------------------|-----------|--------|-----|
| | # SALES | AGG RATIO | MEDIAN | COD | # SALES | AGG RATIO | MEDIAN | COD | # SALES | AGG RATIO | MEDIAN | COD |
| 01 BARBOUR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02 BERKELEY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 03 BOONE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 04 BRAXTON | 0 | 0 | 0 | 0 | 1 | 59 | 59 | 0 | 1 | 59 | 59 | 0 |
| 05 BROOKE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 06 CABELL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 07 CALHOUN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 08 CLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 09 DODDRIDGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 FAYETTE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 GILMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 GRANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 GREENBRIER | 1 | 47 | 47 | 0 | 0 | 0 | 0 | 0 | 1 | 47 | 47 | 0 |
| 14 HAMPSHIRE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 HANCOCK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 HARDY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 HARRISON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 JACKSON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 JEFFERSON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 KANAWHA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 LEWIS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 LINCOLN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 LOGAN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 MARION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 MARSHALL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 MASON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 MCDOWELL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 MERCER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 MINERAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 MINGO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 MONONGALIA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 MONROE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 MORGAN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 NICHOLAS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 OHIO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 PENDLETON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 PLEASANTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 POCAHONTAS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 PRESTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 PUTNAM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 RALEIGH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 RANDOLPH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 RITCHIE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 ROANE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 SUMMERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 TAYLOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 TUCKER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 TYLER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 UPSHUR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 WAYNE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 WEBSTER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 WETZEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 WIRT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 WOOD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 WYOMING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

TABLE II.I

| | # SALES | AGG RATIO | MEDIAN | COD |
|---------------|---------|-----------|--------|-----|
| 01 BARBOUR | 65 | 54 | 55 | 15 |
| 02 BERKELEY | 2291 | 56 | 56 | 9 |
| 03 BOONE | 37 | 58 | 57 | 27 |
| 04 BRAXTON | 26 | 56 | 59 | 14 |
| 05 BROOKE | 145 | 52 | 56 | 15 |
| 06 CABELL | 661 | 55 | 56 | 10 |
| 07 CALHOUN | 9 | 61 | 60 | 10 |
| 08 CLAY | 13 | 54 | 57 | 14 |
| 09 DODDRIDGE | 14 | 55 | 56 | 12 |
| 10 FAYETTE | 267 | 59 | 59 | 13 |
| 11 GILMER | 11 | 55 | 59 | 7 |
| 12 GRANT | 69 | 56 | 56 | 15 |
| 13 GREENBRIER | 322 | 55 | 55 | 12 |
| 14 HAMPSHIRE | 258 | 57 | 58 | 14 |
| 15 HANCOCK | 120 | 53 | 55 | 15 |
| 16 HARDY | 138 | 56 | 57 | 15 |
| 17 HARRISON | 366 | 56 | 56 | 12 |
| 18 JACKSON | 145 | 59 | 58 | 5 |
| 19 JEFFERSON | 919 | 55 | 55 | 8 |
| 20 KANAWHA | 1330 | 55 | 55 | 13 |
| 21 LEWIS | 91 | 56 | 57 | 11 |
| 22 LINCOLN | 38 | 55 | 56 | 14 |
| 23 LOGAN | 84 | 55 | 57 | 10 |
| 24 MARION | 369 | 57 | 58 | 11 |
| 25 MARSHALL | 194 | 56 | 57 | 20 |
| 26 MASON | 214 | 57 | 58 | 12 |
| 27 MCDOWELL | 24 | 58 | 59 | 5 |
| 28 MERCER | 407 | 57 | 56 | 3 |
| 29 MINERAL | 132 | 58 | 57 | 14 |
| 30 MINGO | 33 | 57 | 61 | 14 |
| 31 MONONGALIA | 1169 | 55 | 56 | 10 |
| 32 MONROE | 126 | 55 | 55 | 19 |
| 33 MORGAN | 293 | 61 | 61 | 13 |
| 34 NICHOLAS | 178 | 56 | 57 | 7 |
| 35 OHIO | 296 | 54 | 57 | 14 |
| 36 PENDLETON | 52 | 57 | 59 | 16 |
| 37 PLEASANTS | 31 | 59 | 59 | 9 |
| 38 POCAHONTAS | 179 | 58 | 60 | 9 |
| 39 PRESTON | 165 | 53 | 55 | 14 |
| 40 PUTNAM | 698 | 56 | 56 | 9 |
| 41 RALEIGH | 479 | 57 | 56 | 7 |
| 42 RANDOLPH | 186 | 57 | 59 | 12 |
| 43 RITCHIE | 23 | 57 | 62 | 11 |
| 44 ROANE | 58 | 57 | 59 | 16 |
| 45 SUMMERS | 76 | 56 | 58 | 12 |
| 46 TAYLOR | 73 | 56 | 55 | 14 |
| 47 TUCKER | 71 | 59 | 59 | 15 |
| 48 TYLER | 57 | 55 | 59 | 16 |
| 49 UPSHUR | 112 | 57 | 57 | 10 |
| 50 WAYNE | 197 | 56 | 56 | 11 |
| 51 WEBSTER | 25 | 56 | 59 | 10 |
| 52 WETZEL | 31 | 56 | 56 | 8 |
| 53 WIRT | 17 | 56 | 56 | 13 |
| 54 WOOD | 727 | 57 | 58 | 11 |
| 55 WYOMING | 9 | 57 | 62 | 10 |

**STATEWIDE SUMMARY
ALL PROPERTY
ALL SALES COMPARISON
SALES PERIOD: JULY 1, 2016 – JUNE 30, 2017**

| | NUMBER OF SALES | AGGREGATE RATIO | MEDIAN | COEFFICIENT OF DISPERSION |
|-------------------------------|-----------------|-----------------|-----------|---------------------------|
| RESIDENTIAL | | | | |
| IMPROVED | 12707 | 56 | 56 | 12 |
| VACANT | 1210 | 58 | 59 | 17 |
| TOTAL | 13917 | 56 | 56 | 13 |
| APARTMENT | | | | |
| IMPROVED | 28 | 56 | 57 | 8 |
| VACANT | 0 | 0 | 0 | 0 |
| TOTAL | 28 | 56 | 57 | 8 |
| COMMERCIAL | | | | |
| IMPROVED | 270 | 56 | 58 | 12 |
| VACANT | 50 | 54 | 57 | 14 |
| TOTAL | 320 | 56 | 58 | 12 |
| INDUSTRIAL | | | | |
| IMPROVED | 1 | 47 | 47 | 0 |
| VACANT | 1 | 59 | 59 | 0 |
| TOTAL | 2 | 48 | 53 | 11 |
| TIMBER | | | | |
| IMPROVED | 4 | 32 | 37 | 32 |
| VACANT | 9 | 21 | 15 | 46 |
| TOTAL | 13 | 26 | 17 | 64 |
| FARM | | | | |
| IMPROVED | 71 | 34 | 31 | 55 |
| VACANT | 26 | 9 | 4 | 241 |
| TOTAL | 97 | 30 | 26 | 73 |
| ALL PROPERTY TOTAL | 14377 | 56 | 56 | 13 |
| LESS FARM & TIMBER | 14267 | 56 | 56 | 13 |



III. TAX CLASS COMPARISON OF ASSESSMENT RATIOS

This section reports on the median and **CŌD** for sales in all counties by each tax class: 2, 3, and 4. Information is displayed for residential, apartment, commercial, and industrial property. Only valid arms-length sales were used. The time period of the sales involved is July 1, 2016 through June 30, 2017.

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

**RESIDENTIAL IMPROVED
PROPERTY
TAX CLASS COMPARISON**

TABLE III.A

| | | CLASS 2 | | | | CLASS 3 | | | | CLASS 4 | | | |
|----|------------|---------|-----------|--------|-----|---------|-----------|--------|-----|---------|-----------|--------|-----|
| | | # SALES | AGG RATIO | MEDIAN | COD | # SALES | AGG RATIO | MEDIAN | COD | # SALES | AGG RATIO | MEDIAN | COD |
| 01 | BARBOUR | 46 | 53 | 55 | 14 | 5 | 53 | 59 | 15 | 3 | 54 | 69 | 12 |
| 02 | BERKELEY | 1954 | 56 | 56 | 8 | 107 | 59 | 59 | 9 | 52 | 60 | 61 | 15 |
| 03 | BOONE | 28 | 58 | 57 | 20 | 0 | 0 | 0 | 0 | 1 | 50 | 50 | 0 |
| 04 | BRAXTON | 16 | 55 | 56 | 15 | 5 | 58 | 62 | 14 | 1 | 67 | 67 | 0 |
| 05 | BROOKE | 115 | 53 | 55 | 15 | 8 | 58 | 60 | 21 | 13 | 61 | 61 | 10 |
| 06 | CABELL | 530 | 55 | 55 | 9 | 32 | 58 | 57 | 12 | 42 | 59 | 59 | 12 |
| 07 | CALHOUN | 2 | 77 | 69 | 22 | 3 | 61 | 60 | 5 | 0 | 0 | 0 | 0 |
| 08 | CLAY | 12 | 54 | 57 | 14 | 1 | 51 | 51 | 0 | 0 | 0 | 0 | 0 |
| 09 | DODDRIDGE | 10 | 51 | 53 | 12 | 3 | 62 | 57 | 11 | 0 | 0 | 0 | 0 |
| 10 | FAYETTE | 191 | 59 | 58 | 12 | 9 | 56 | 60 | 12 | 6 | 59 | 60 | 2 |
| 11 | GILMER | 6 | 54 | 54 | 7 | 0 | 0 | 0 | 0 | 2 | 60 | 60 | 1 |
| 12 | GRANT | 46 | 56 | 54 | 15 | 4 | 62 | 60 | 7 | 1 | 63 | 63 | 0 |
| 13 | GREENBRIER | 205 | 54 | 54 | 13 | 17 | 60 | 57 | 14 | 23 | 56 | 56 | 12 |
| 14 | HAMPSHIRE | 168 | 56 | 57 | 12 | 22 | 60 | 58 | 15 | 0 | 0 | 0 | 0 |
| 15 | HANCOCK | 95 | 52 | 55 | 15 | 4 | 60 | 63 | 14 | 10 | 61 | 61 | 15 |
| 16 | HARDY | 95 | 56 | 56 | 14 | 4 | 52 | 51 | 16 | 3 | 57 | 57 | 8 |
| 17 | HARRISON | 329 | 56 | 56 | 12 | 8 | 53 | 57 | 23 | 22 | 57 | 57 | 13 |
| 18 | JACKSON | 101 | 58 | 58 | 5 | 5 | 59 | 61 | 5 | 10 | 60 | 60 | 5 |
| 19 | JEFFERSON | 801 | 55 | 55 | 8 | 19 | 55 | 53 | 7 | 14 | 58 | 58 | 10 |
| 20 | KANAWHA | 1192 | 55 | 54 | 12 | 18 | 60 | 61 | 15 | 73 | 62 | 63 | 15 |
| 21 | LEWIS | 63 | 56 | 56 | 10 | 7 | 58 | 66 | 9 | 4 | 42 | 53 | 16 |
| 22 | LINCOLN | 29 | 54 | 56 | 14 | 2 | 56 | 56 | 3 | 0 | 0 | 0 | 0 |
| 23 | LOGAN | 58 | 55 | 56 | 11 | 11 | 57 | 56 | 9 | 2 | 59 | 61 | 6 |
| 24 | MARION | 331 | 57 | 58 | 12 | 4 | 60 | 59 | 5 | 24 | 61 | 60 | 12 |
| 25 | MARSHALL | 143 | 54 | 54 | 20 | 6 | 75 | 75 | 17 | 29 | 65 | 67 | 20 |
| 26 | MASON | 144 | 57 | 58 | 12 | 10 | 59 | 61 | 12 | 10 | 58 | 64 | 11 |
| 27 | MCDOWELL | 11 | 58 | 59 | 4 | 1 | 62 | 62 | 0 | 4 | 59 | 61 | 6 |
| 28 | MERCER | 291 | 57 | 56 | 3 | 19 | 55 | 55 | 2 | 27 | 56 | 57 | 5 |
| 29 | MINERAL | 103 | 58 | 56 | 13 | 6 | 58 | 65 | 15 | 6 | 57 | 63 | 15 |
| 30 | MINGO | 19 | 56 | 57 | 11 | 4 | 61 | 64 | 11 | 1 | 66 | 66 | 0 |
| 31 | MONONGALIA | 968 | 55 | 55 | 9 | 74 | 56 | 55 | 10 | 55 | 56 | 57 | 18 |
| 32 | MONROE | 99 | 55 | 56 | 18 | 4 | 57 | 57 | 16 | 3 | 54 | 58 | 10 |
| 33 | MORGAN | 206 | 60 | 60 | 11 | 25 | 67 | 63 | 19 | 3 | 63 | 63 | 1 |
| 34 | NICHOLAS | 126 | 56 | 56 | 8 | 6 | 60 | 59 | 4 | 4 | 58 | 56 | 9 |
| 35 | OHIO | 229 | 56 | 57 | 15 | 7 | 53 | 52 | 11 | 45 | 57 | 60 | 15 |
| 36 | PENDLETON | 39 | 58 | 60 | 16 | 3 | 60 | 59 | 9 | 0 | 0 | 0 | 0 |
| 37 | PLEASANTS | 27 | 59 | 59 | 8 | 0 | 0 | 0 | 0 | 1 | 63 | 63 | 0 |
| 38 | POCAHONTAS | 75 | 57 | 59 | 10 | 71 | 59 | 60 | 8 | 0 | 0 | 0 | 0 |
| 39 | PRESTON | 127 | 53 | 55 | 15 | 10 | 57 | 56 | 13 | 2 | 59 | 58 | 8 |
| 40 | PUTNAM | 625 | 56 | 56 | 8 | 9 | 56 | 60 | 14 | 12 | 58 | 58 | 10 |
| 41 | RALEIGH | 373 | 57 | 56 | 6 | 26 | 57 | 58 | 7 | 24 | 57 | 56 | 4 |
| 42 | RANDOLPH | 125 | 58 | 58 | 11 | 12 | 64 | 61 | 16 | 14 | 57 | 58 | 22 |
| 43 | RITCHIE | 17 | 57 | 64 | 12 | 0 | 0 | 0 | 0 | 3 | 63 | 59 | 8 |
| 44 | ROANE | 43 | 56 | 58 | 17 | 4 | 63 | 65 | 6 | 3 | 67 | 65 | 4 |
| 45 | SUMMERS | 30 | 56 | 57 | 11 | 15 | 56 | 57 | 12 | 8 | 68 | 72 | 12 |
| 46 | TAYLOR | 57 | 55 | 53 | 13 | 4 | 72 | 67 | 9 | 7 | 57 | 61 | 11 |
| 47 | TUCKER | 33 | 57 | 56 | 16 | 25 | 62 | 59 | 15 | 6 | 62 | 65 | 5 |
| 48 | TYLER | 46 | 55 | 60 | 16 | 1 | 46 | 46 | 0 | 0 | 0 | 0 | 0 |
| 49 | UPSHUR | 91 | 57 | 56 | 10 | 3 | 61 | 73 | 9 | 8 | 62 | 63 | 4 |
| 50 | WAYNE | 159 | 56 | 55 | 11 | 7 | 57 | 55 | 11 | 8 | 61 | 62 | 5 |
| 51 | WEBSTER | 12 | 55 | 58 | 9 | 3 | 48 | 55 | 18 | 3 | 60 | 59 | 4 |
| 52 | WETZEL | 24 | 56 | 56 | 9 | 1 | 56 | 56 | 0 | 6 | 56 | 54 | 9 |
| 53 | WIRT | 10 | 55 | 58 | 12 | 3 | 59 | 63 | 8 | 0 | 0 | 0 | 0 |
| 54 | WOOD | 625 | 57 | 58 | 11 | 4 | 58 | 62 | 7 | 43 | 60 | 59 | 10 |
| 55 | WYOMING | 6 | 56 | 56 | 10 | 2 | 63 | 65 | 4 | 1 | 68 | 68 | 0 |

**RESIDENTIAL VACANT
PROPERTY
TAX CLASS COMPARISON**

TABLE III.B

| | | CLASS 2 | | | | CLASS 3 | | | | CLASS 4 | | | |
|----|------------|---------|-----------|--------|-----|---------|-----------|--------|-----|---------|-----------|--------|-----|
| | | # SALES | AGG RATIO | MEDIAN | COD | # SALES | AGG RATIO | MEDIAN | COD | # SALES | AGG RATIO | MEDIAN | COD |
| 01 | BARBOUR | 0 | 0 | 0 | 0 | 9 | 62 | 60 | 14 | 0 | 0 | 0 | 0 |
| 02 | BERKELEY | 7 | 55 | 62 | 17 | 140 | 60 | 60 | 13 | 4 | 64 | 62 | 13 |
| 03 | BOONE | 0 | 0 | 0 | 0 | 6 | 50 | 53 | 38 | 1 | 114 | 114 | 0 |
| 04 | BRAXTON | 0 | 0 | 0 | 0 | 4 | 64 | 60 | 12 | 0 | 0 | 0 | 0 |
| 05 | BROOKE | 2 | 62 | 62 | 9 | 1 | 65 | 65 | 0 | 1 | 38 | 38 | 0 |
| 06 | CABELL | 7 | 64 | 64 | 8 | 19 | 58 | 58 | 12 | 3 | 57 | 56 | 4 |
| 07 | CALHOUN | 1 | 67 | 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 08 | CLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 09 | DODDRIDGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | FAYETTE | 25 | 59 | 60 | 11 | 22 | 58 | 60 | 22 | 5 | 41 | 57 | 44 |
| 11 | GILMER | 1 | 62 | 62 | 0 | 2 | 60 | 62 | 10 | 0 | 0 | 0 | 0 |
| 12 | GRANT | 3 | 62 | 59 | 8 | 13 | 51 | 56 | 21 | 0 | 0 | 0 | 0 |
| 13 | GREENBRIER | 0 | 0 | 0 | 0 | 58 | 58 | 57 | 10 | 4 | 58 | 58 | 10 |
| 14 | HAMPSHIRE | 0 | 0 | 0 | 0 | 65 | 62 | 64 | 16 | 1 | 61 | 61 | 0 |
| 15 | HANCOCK | 2 | 53 | 42 | 29 | 4 | 56 | 54 | 4 | 1 | 32 | 32 | 0 |
| 16 | HARDY | 4 | 56 | 60 | 7 | 29 | 53 | 60 | 19 | 0 | 0 | 0 | 0 |
| 17 | HARRISON | 0 | 0 | 0 | 0 | 3 | 55 | 54 | 8 | 0 | 0 | 0 | 0 |
| 18 | JACKSON | 9 | 60 | 59 | 5 | 10 | 59 | 60 | 4 | 1 | 60 | 60 | 0 |
| 19 | JEFFERSON | 4 | 56 | 55 | 3 | 51 | 57 | 59 | 10 | 26 | 57 | 58 | 6 |
| 20 | KANAWHA | 3 | 57 | 61 | 6 | 7 | 59 | 60 | 6 | 2 | 46 | 45 | 8 |
| 21 | LEWIS | 0 | 0 | 0 | 0 | 11 | 56 | 59 | 12 | 0 | 0 | 0 | 0 |
| 22 | LINCOLN | 6 | 57 | 63 | 17 | 1 | 58 | 58 | 0 | 0 | 0 | 0 | 0 |
| 23 | LOGAN | 2 | 60 | 60 | 6 | 6 | 58 | 63 | 7 | 0 | 0 | 0 | 0 |
| 24 | MARION | 3 | 60 | 60 | 2 | 3 | 65 | 65 | 8 | 1 | 57 | 57 | 0 |
| 25 | MARSHALL | 0 | 0 | 0 | 0 | 12 | 54 | 59 | 12 | 0 | 0 | 0 | 0 |
| 26 | MASON | 12 | 55 | 57 | 8 | 24 | 60 | 59 | 13 | 2 | 52 | 53 | 8 |
| 27 | MCDOWELL | 1 | 60 | 60 | 0 | 4 | 56 | 57 | 5 | 1 | 60 | 60 | 0 |
| 28 | MERCER | 10 | 56 | 56 | 3 | 19 | 55 | 55 | 3 | 7 | 58 | 60 | 2 |
| 29 | MINERAL | 2 | 60 | 57 | 6 | 15 | 56 | 58 | 21 | 0 | 0 | 0 | 0 |
| 30 | MINGO | 2 | 68 | 62 | 13 | 5 | 66 | 65 | 11 | 1 | 58 | 58 | 0 |
| 31 | MONONGALIA | 0 | 0 | 0 | 0 | 42 | 59 | 61 | 10 | 2 | 55 | 55 | 12 |
| 32 | MONROE | 11 | 52 | 51 | 20 | 6 | 49 | 54 | 38 | 0 | 0 | 0 | 0 |
| 33 | MORGAN | 10 | 63 | 63 | 11 | 44 | 63 | 64 | 18 | 1 | 60 | 60 | 0 |
| 34 | NICHOLAS | 23 | 58 | 60 | 7 | 13 | 58 | 58 | 3 | 1 | 61 | 61 | 0 |
| 35 | OHIO | 2 | 52 | 54 | 9 | 5 | 62 | 61 | 9 | 3 | 60 | 55 | 8 |
| 36 | PENDLETON | 2 | 57 | 53 | 9 | 7 | 44 | 48 | 28 | 0 | 0 | 0 | 0 |
| 37 | PLEASANTS | 2 | 61 | 62 | 7 | 1 | 44 | 44 | 0 | 0 | 0 | 0 | 0 |
| 38 | POCAHONTAS | 6 | 62 | 63 | 15 | 22 | 60 | 62 | 10 | 0 | 0 | 0 | 0 |
| 39 | PRESTON | 4 | 64 | 64 | 6 | 14 | 49 | 53 | 13 | 0 | 0 | 0 | 0 |
| 40 | PUTNAM | 11 | 53 | 57 | 12 | 22 | 58 | 58 | 10 | 7 | 60 | 59 | 4 |
| 41 | RALEIGH | 19 | 53 | 56 | 17 | 26 | 57 | 57 | 19 | 3 | 59 | 59 | 7 |
| 42 | RANDOLPH | 6 | 19 | 55 | 23 | 16 | 54 | 61 | 11 | 8 | 59 | 60 | 9 |
| 43 | RITCHIE | 2 | 61 | 61 | 3 | 1 | 58 | 58 | 0 | 0 | 0 | 0 | 0 |
| 44 | ROANE | 1 | 49 | 49 | 0 | 7 | 51 | 57 | 11 | 0 | 0 | 0 | 0 |
| 45 | SUMMERS | 0 | 0 | 0 | 0 | 21 | 54 | 57 | 10 | 0 | 0 | 0 | 0 |
| 46 | TAYLOR | 0 | 0 | 0 | 0 | 4 | 64 | 63 | 11 | 0 | 0 | 0 | 0 |
| 47 | TUCKER | 0 | 0 | 0 | 0 | 6 | 55 | 58 | 11 | 1 | 40 | 40 | 0 |
| 48 | TYLER | 2 | 56 | 54 | 16 | 5 | 60 | 59 | 5 | 1 | 59 | 59 | 0 |
| 49 | UPSHUR | 2 | 57 | 61 | 10 | 5 | 62 | 59 | 9 | 0 | 0 | 0 | 0 |
| 50 | WAYNE | 14 | 58 | 57 | 7 | 4 | 60 | 60 | 2 | 1 | 55 | 55 | 0 |
| 51 | WEBSTER | 0 | 0 | 0 | 0 | 4 | 46 | 60 | 12 | 1 | 60 | 60 | 0 |
| 52 | WETZEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WIRT | 2 | 58 | 61 | 16 | 2 | 49 | 52 | 5 | 0 | 0 | 0 | 0 |
| 54 | WOOD | 18 | 54 | 57 | 16 | 6 | 45 | 55 | 20 | 7 | 56 | 59 | 6 |
| 55 | WYOMING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**APARTMENT IMPROVED
PROPERTY
TAX CLASS COMPARISON**

TABLE III.C

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

**COMMERCIAL IMPROVED
PROPERTY
TAX CLASS COMPARISON**

TABLE III.D

| | | CLASS 2 | | | |
|----|------------|---------|-----------|--------|-----|
| | | # SALES | AGG RATIO | MEDIAN | COD |
| 01 | BARBOUR | 0 | 0 | 0 | 0 |
| 02 | BERKELEY | 1 | 62 | 62 | 0 |
| 03 | BOONE | 0 | 0 | 0 | 0 |
| 04 | BRAXTON | 0 | 0 | 0 | 0 |
| 05 | BROOKE | 0 | 0 | 0 | 0 |
| 06 | CABELL | 4 | 60 | 61 | 4 |
| 07 | CALHOUN | 0 | 0 | 0 | 0 |
| 08 | CLAY | 0 | 0 | 0 | 0 |
| 09 | DODDRIDGE | 0 | 0 | 0 | 0 |
| 10 | FAYETTE | 1 | 61 | 61 | 0 |
| 11 | GILMER | 0 | 0 | 0 | 0 |
| 12 | GRANT | 1 | 55 | 55 | 0 |
| 13 | GREENBRIER | 0 | 0 | 0 | 0 |
| 14 | HAMPSHIRE | 1 | 53 | 53 | 0 |
| 15 | HANCOCK | 0 | 0 | 0 | 0 |
| 16 | HARDY | 0 | 0 | 0 | 0 |
| 17 | HARRISON | 0 | 0 | 0 | 0 |
| 18 | JACKSON | 0 | 0 | 0 | 0 |
| 19 | JEFFERSON | 0 | 0 | 0 | 0 |
| 20 | KANAWHA | 1 | 61 | 61 | 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 | 9 | 0 | 0 | 0 |
| 32 | MONROE | 0 | 0 | 0 | 0 |
| 33 | MORGAN | 1 | 61 | 61 | 0 |
| 34 | NICHOLAS | 0 | 0 | 0 | 0 |
| 35 | OHIO | 3 | 59 | 59 | 4 |
| 36 | PENDLETON | 0 | 0 | 0 | 0 |
| 37 | PLEASANTS | 0 | 0 | 0 | 0 |
| 38 | POCAHONTAS | 0 | 0 | 0 | 0 |
| 39 | PRESTON | 0 | 0 | 0 | 0 |
| 40 | PUTNAM | 0 | 0 | 0 | 0 |
| 41 | RALEIGH | 0 | 0 | 0 | 0 |
| 42 | RANDOLPH | 0 | 0 | 0 | 0 |
| 43 | RITCHIE | 0 | 0 | 0 | 0 |
| 44 | ROANE | 0 | 0 | 0 | 0 |
| 45 | SUMMERS | 0 | 0 | 0 | 0 |
| 46 | TAYLOR | 0 | 0 | 0 | 0 |
| 47 | TUCKER | 0 | 0 | 0 | 0 |
| 48 | TYLER | 0 | 0 | 0 | 0 |
| 49 | UPSHUR | 0 | 0 | 0 | 0 |
| 50 | WAYNE | 0 | 0 | 0 | 0 |
| 51 | WEBSTER | 0 | 0 | 0 | 0 |
| 52 | WETZEL | 0 | 0 | 0 | 0 |
| 53 | WIRT | 0 | 0 | 0 | 0 |
| 54 | WOOD | 0 | 0 | 0 | 0 |
| 55 | WYOMING | 0 | 0 | 0 | 0 |

| | | CLASS 3 | | | |
|----|--|---------|-----------|--------|-----|
| | | # SALES | AGG RATIO | MEDIAN | COD |
| 1 | | 47 | | 47 | 0 |
| 14 | | 57 | | 60 | 12 |
| 1 | | 125 | | 125 | 0 |
| 0 | | 0 | | 0 | 0 |
| 0 | | 0 | | 0 | 0 |
| 7 | | 55 | | 56 | 6 |
| 2 | | 58 | | 59 | 3 |
| 0 | | 0 | | 0 | 0 |
| 1 | | 63 | | 63 | 0 |
| 3 | | 53 | | 58 | 8 |
| 0 | | 0 | | 0 | 0 |
| 0 | | 0 | | 0 | 0 |
| 8 | | 54 | | 59 | 8 |
| 1 | | 111 | | 111 | 0 |
| 0 | | 0 | | 0 | 0 |
| 1 | | 42 | | 42 | 0 |
| 2 | | 57 | | 57 | 7 |
| 3 | | 61 | | 60 | 4 |
| 1 | | 57 | | 57 | 0 |
| 2 | | 63 | | 62 | 1 |
| 2 | | 57 | | 56 | 1 |
| 0 | | 0 | | 0 | 0 |
| 2 | | 61 | | 61 | 1 |
| 0 | | 0 | | 0 | 0 |
| 0 | | 0 | | 0 | 0 |
| 4 | | 58 | | 57 | 7 |
| 2 | | 56 | | 56 | 0 |
| 9 | | 55 | | 54 | 1 |
| 0 | | 0 | | 0 | 0 |
| 0 | | 0 | | 0 | 0 |
| 9 | | 59 | | 58 | 8 |
| 1 | | 60 | | 60 | 0 |
| 1 | | 46 | | 46 | 0 |
| 1 | | 57 | | 57 | 0 |
| 1 | | 41 | | 41 | 0 |
| 0 | | 0 | | 0 | 0 |
| 0 | | 0 | | 0 | 0 |
| 3 | | 57 | | 60 | 10 |
| 4 | | 59 | | 63 | 11 |
| 8 | | 55 | | 55 | 10 |
| 4 | | 55 | | 55 | 3 |
| 2 | | 62 | | 62 | 1 |
| 0 | | 0 | | 0 | 0 |
| 0 | | 0 | | 0 | 0 |
| 0 | | 0 | | 0 | 0 |
| 2 | | 49 | | 45 | 25 |
| 2 | | 61 | | 63 | 5 |
| 2 | | 56 | | 53 | 11 |
| 1 | | 69 | | 69 | 0 |
| 0 | | 0 | | 0 | 0 |
| 0 | | 0 | | 0 | 0 |
| 10 | | 55 | | 58 | 12 |
| 0 | | 0 | | 0 | 0 |

| | | CLASS 4 | | | |
|----|--|---------|-----------|--------|-----|
| | | # SALES | AGG RATIO | MEDIAN | COD |
| 1 | | 48 | | 48 | 0 |
| 6 | | 43 | | 57 | 17 |
| 0 | | 0 | | 0 | 0 |
| 0 | | 0 | | 0 | 0 |
| 3 | | 42 | | 45 | 17 |
| 13 | | 54 | | 53 | 18 |
| 0 | | 0 | | 0 | 0 |
| 0 | | 0 | | 0 | 0 |
| 0 | | 0 | | 0 | 0 |
| 4 | | 56 | | 56 | 2 |
| 0 | | 0 | | 0 | 0 |
| 0 | | 0 | | 0 | 0 |
| 5 | | 54 | | 56 | 5 |
| 0 | | 0 | | 0 | 0 |
| 3 | | 54 | | 55 | 8 |
| 2 | | 67 | | 65 | 12 |
| 1 | | 62 | | 62 | 0 |
| 5 | | 59 | | 57 | 5 |
| 2 | | 57 | | 57 | 0 |
| 19 | | 61 | | 60 | 12 |
| 4 | | 60 | | 58 | 6 |
| 0 | | 0 | | 0 | 0 |
| 3 | | 61 | | 60 | 5 |
| 2 | | 60 | | 59 | 2 |
| 3 | | 55 | | 60 | 5 |
| 5 | | 60 | | 59 | 4 |
| 0 | | 0 | | 0 | 0 |
| 18 | | 59 | | 57 | 4 |
| 0 | | 0 | | 0 | 0 |
| 1 | | 67 | | 67 | 0 |
| 7 | | 60 | | 58 | 3 |
| 2 | | 55 | | 56 | 2 |
| 2 | | 57 | | 59 | 16 |
| 3 | | 61 | | 61 | 2 |
| 1 | | 47 | | 47 | 0 |
| 1 | | 60 | | 60 | 0 |
| 0 | | 0 | | 0 | 0 |
| 1 | | 57 | | 57 | 0 |
| 3 | | 52 | | 60 | 10 |
| 3 | | 59 | | 58 | 2 |
| 2 | | 55 | | 56 | 3 |
| 1 | | 64 | | 64 | 0 |
| 0 | | 0 | | 0 | 0 |
| 0 | | 0 | | 0 | 0 |
| 2 | | 57 | | 58 | 3 |
| 1 | | 54 | | 54 | 0 |
| 0 | | 0 | | 0 | 0 |
| 0 | | 0 | | 0 | 0 |
| 1 | | 41 | | 41 | 0 |
| 2 | | 65 | | 65 | 2 |
| 1 | | 64 | | 64 | 0 |
| 0 | | 0 | | 0 | 0 |
| 0 | | 0 | | 0 | 0 |
| 3 | | 62 | | 63 | 4 |
| 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 | 0 | |
| 2 BERKELEY | 0 | 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 | 0 | |
| 4 BRAXTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5 BROOKE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 59 | 59 | 0 | |
| 6 CABELL | 0 | 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 | 0 | |
| 8 CLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 COCHRAN | 0 | 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 | 0 | |
| 11 GILMER | 0 | 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 | 0 | |
| 13 GREENBRIER | 0 | 0 | 0 | 0 | 1 | 47 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14 HAMPSHIRE | 0 | 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 | 0 | |
| 16 HARDY | 0 | 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 | 0 | |
| 18 JACKSON | 0 | 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 | 0 | |
| 20 KANAWHA | 0 | 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 | 0 | |
| 22 LINCOLN | 0 | 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 | 0 | |
| 24 MARION | 0 | 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 | 0 | |
| 26 MASON | 0 | 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 | 0 | |
| 28 MERCER | 0 | 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 | 0 | |
| 30 MINGO | 0 | 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 | 0 | |
| 32 MONROE | 0 | 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 | 0 | |
| 34 NICHOLAS | 0 | 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 | 0 | |
| 36 PENDLETON | 0 | 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 | 0 | |
| 38 POCAHONTAS | 0 | 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 | 0 | |
| 40 PUTNAM | 0 | 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 | 0 | |
| 42 RANDOLPH | 0 | 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 | 0 | |
| 44 ROANE | 0 | 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 | 0 | |
| 46 TAYLOR | 0 | 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 | 0 | |
| 48 TYLER | 0 | 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 | 0 | |
| 50 WAYNE | 0 | 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 | 0 | |
| 52 WETZEL | 0 | 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 | 0 | |
| 54 WOOD | 0 | 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 | 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, 2017 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 2018 as of January 2018 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 | 91 | 15 |
| 2 BERKELEY | 93 | 9 |
| 3 BOONE | 96 | 28 |
| 4 BRAXTON | 93 | 14 |
| 5 BROOKE | 93 | 15 |
| 6 CABELL | 92 | 12 |
| 7 CALHOUN | 102 | 10 |
| 8 CLAY | 90 | 14 |
| 9 DODDRIDGE | 92 | 12 |
| 10 FAYETTE | 96 | 10 |
| 11 GILMER | 92 | 7 |
| 12 GRANT | 93 | 15 |
| 13 GREENBRIER | 91 | 12 |
| 14 HAMPSHIRE | 91 | 12 |
| 15 HANCOCK | 92 | 16 |
| 16 HARDY | 92 | 13 |
| 17 HARRISON | 94 | 12 |
| 18 JACKSON | 98 | 5 |
| 19 JEFFERSON | 92 | 8 |
| 20 KANAWHA | 92 | 13 |
| 21 LEWIS | 94 | 11 |
| 22 LINCOLN | 91 | 14 |
| 23 LOGAN | 93 | 10 |
| 24 MARION | 95 | 11 |
| 25 MARSHALL | 95 | 29 |
| 26 MASON | 95 | 12 |
| 27 MCDOWELL | 97 | 5 |
| 28 MERCER | 95 | 3 |
| 29 MINERAL | 97 | 14 |
| 30 MINGO | 95 | 11 |
| 31 MONONGALIA | 92 | 10 |
| 32 MONROE | 91 | 14 |
| 33 MORGAN | 100 | 14 |
| 34 NICHOLAS | 93 | 7 |
| 35 OHIO | 90 | 14 |
| 36 PENDLETON | 95 | 17 |
| 37 PLEASANTS | 98 | 9 |
| 38 POCAHONTAS | 97 | 9 |
| 39 PRESTON | 91 | 14 |
| 40 PUTNAM | 93 | 7 |
| 41 RALEIGH | 94 | 6 |
| 42 RANDOLPH | 96 | 12 |
| 43 RITCHIE | 96 | 11 |
| 44 ROANE | 94 | 16 |
| 45 SUMMERS | 94 | 10 |
| 46 TAYLOR | 93 | 14 |
| 47 TUCKER | 99 | 15 |
| 48 TYLER | 91 | 16 |
| 49 UPSHUR | 95 | 10 |
| 50 WAYNE | 93 | 11 |
| 51 WEBSTER | 92 | 12 |
| 52 WETZEL | 93 | 8 |
| 53 WIRT | 94 | 15 |
| 54 WOOD | 95 | 11 |
| 55 WYOMING | 96 | 10 |



V. APPENDICES

| | Page |
|---|------|
| APPENDIX A SALES ENTRY & VERIFICATION | 28 |
| APPENDIX B TOTAL SALES BY VALIDITY CODE..... | 33 |
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| APPENDIX D CLASS SUMMARY | 35 |
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V. APPENDIX A SALES INFORMATION – INSTRUCTIONS

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



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

SALES INFORMATION – DATA ENTRY INSTRUCTIONS:

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

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

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

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

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



V. APPENDIX A

SALES INFORMATION – INSTRUCTIONS (CONT.)

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

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

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

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

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

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



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

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

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



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

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

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

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

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

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

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

**TOTAL SALES BY VALIDITY
CODE
JULY 2016 – JUNE 2017**

APPENDIX B

| | TOTAL SALES KEYED | VALID ARMS LENGTH | MULTIPLE PARCELS | NOT EXPOSED OR OPEN MKT | HIGHEST/BEST USE CHANGED | RELATED FAM OR CORP | FORCED SALE LIQUIDATION | ABNORMAL FINANCING | CONSTRUCTION COST ONLY | EXCESSIVE PERS PROP | NATURAL RESOURCE RIGHTS |
|---------------------|----------------------|----------------------|---------------------|----------------------------|-----------------------------|------------------------|----------------------------|-----------------------|---------------------------|------------------------|----------------------------|
| 01 BARBOUR | 538 | 84 | 183 | 110 | 12 | 47 | 53 | 10 | 0 | 0 | 39 |
| 02 BERKELEY | 4772 | 2308 | 1372 | 223 | 233 | 103 | 504 | 21 | 0 | 8 | 0 |
| 03 BOONE | 406 | 38 | 117 | 89 | 11 | 49 | 81 | 20 | 0 | 0 | 1 |
| 04 BRAXTON | 303 | 28 | 120 | 71 | 8 | 32 | 31 | 5 | 0 | 5 | 3 |
| 05 BROOKE | 546 | 177 | 168 | 65 | 1 | 53 | 27 | 7 | 0 | 44 | 4 |
| 06 CABELL | 2059 | 692 | 329 | 480 | 60 | 123 | 289 | 45 | 0 | 41 | 0 |
| 07 CALHOUN | 244 | 10 | 81 | 75 | 1 | 36 | 9 | 2 | 0 | 0 | 0 |
| 08 CLAY | 307 | 13 | 140 | 87 | 2 | 23 | 35 | 1 | 0 | 2 | 4 |
| 09 DODDRIDGE | 200 | 15 | 89 | 51 | 1 | 13 | 16 | 2 | 0 | 13 | 0 |
| 10 FAYETTE | 2365 | 292 | 711 | 179 | 19 | 830 | 308 | 9 | 0 | 8 | 9 |
| 11 GILMER | 289 | 13 | 91 | 60 | 1 | 113 | 7 | 3 | 0 | 1 | 0 |
| 12 GRANT | 335 | 78 | 115 | 88 | 18 | 20 | 15 | 0 | 0 | 1 | 0 |
| 13 GREENBRIER | 1197 | 348 | 392 | 266 | 44 | 50 | 60 | 7 | 0 | 26 | 4 |
| 14 HAMPSHIRE | 900 | 259 | 223 | 144 | 94 | 42 | 110 | 25 | 0 | 3 | 0 |
| 15 HANCOCK | 702 | 130 | 276 | 98 | 5 | 25 | 78 | 89 | 0 | 1 | 0 |
| 16 HARDY | 515 | 153 | 125 | 85 | 24 | 77 | 42 | 4 | 0 | 5 | 0 |
| 17 HARRISON | 2310 | 370 | 958 | 386 | 50 | 59 | 208 | 60 | 216 | 2 | 1 |
| 18 JACKSON | 1202 | 145 | 206 | 263 | 27 | 468 | 84 | 5 | 0 | 4 | 0 |
| 19 JEFFERSON | 1859 | 924 | 428 | 160 | 84 | 39 | 221 | 2 | 0 | 1 | 0 |
| 20 KANAWHA | 4618 | 1371 | 1166 | 931 | 137 | 185 | 690 | 116 | 0 | 7 | 15 |
| 21 LEWIS | 406 | 93 | 130 | 83 | 13 | 22 | 57 | 7 | 0 | 1 | 0 |
| 22 LINCOLN | 391 | 38 | 162 | 96 | 3 | 21 | 59 | 5 | 0 | 7 | 0 |
| 23 LOGAN | 630 | 84 | 284 | 124 | 3 | 32 | 104 | 14 | 0 | 0 | 5 |
| 24 MARION | 1494 | 371 | 428 | 227 | 100 | 120 | 193 | 46 | 0 | 8 | 1 |
| 25 MARSHALL | 713 | 212 | 265 | 101 | 11 | 53 | 40 | 29 | 0 | 1 | 1 |
| 26 MASON | 970 | 225 | 366 | 71 | 31 | 161 | 73 | 31 | 0 | 11 | 1 |
| 27 MCDOWELL | 621 | 27 | 309 | 131 | 3 | 54 | 83 | 14 | 0 | 0 | 0 |
| 28 MERCER | 1827 | 419 | 812 | 379 | 26 | 52 | 118 | 16 | 0 | 4 | 1 |
| 29 MINERAL | 809 | 143 | 270 | 138 | 89 | 79 | 80 | 6 | 0 | 4 | 0 |
| 30 MINGO | 1345 | 35 | 661 | 65 | 5 | 362 | 198 | 18 | 0 | 1 | 0 |
| 31 MONONGALIA | 2435 | 1180 | 670 | 193 | 73 | 137 | 72 | 15 | 0 | 4 | 91 |
| 32 MONROE | 438 | 160 | 112 | 80 | 11 | 36 | 29 | 6 | 0 | 4 | 0 |
| 33 MORGAN | 737 | 313 | 187 | 109 | 12 | 19 | 96 | 0 | 0 | 1 | 0 |
| 34 NICHOLAS | 734 | 199 | 322 | 128 | 11 | 34 | 32 | 0 | 0 | 7 | 1 |
| 35 OHIO | 1347 | 308 | 403 | 226 | 17 | 239 | 111 | 28 | 4 | 6 | 5 |
| 36 PENDLETON | 230 | 64 | 78 | 56 | 0 | 18 | 14 | 0 | 0 | 0 | 0 |
| 37 PLEASANTS | 203 | 32 | 102 | 40 | 4 | 16 | 7 | 2 | 0 | 0 | 0 |
| 38 POCAHONTAS | 509 | 185 | 163 | 59 | 24 | 18 | 40 | 17 | 0 | 3 | 0 |
| 39 PRESTON | 1181 | 181 | 403 | 244 | 69 | 100 | 115 | 20 | 0 | 41 | 8 |
| 40 PUTNAM | 1536 | 720 | 435 | 100 | 69 | 62 | 103 | 16 | 0 | 31 | 0 |
| 41 RALEIGH | 1998 | 480 | 778 | 350 | 47 | 62 | 260 | 19 | 0 | 2 | 0 |
| 42 RANDOLPH | 678 | 193 | 247 | 90 | 20 | 35 | 30 | 16 | 0 | 43 | 4 |
| 43 RITCHIE | 413 | 25 | 264 | 79 | 1 | 11 | 16 | 16 | 0 | 1 | 0 |
| 44 ROANE | 836 | 63 | 222 | 114 | 22 | 22 | 37 | 11 | 0 | 0 | 345 |
| 45 SUMMERS | 595 | 82 | 113 | 110 | 11 | 217 | 38 | 22 | 0 | 2 | 0 |
| 46 TAYLOR | 424 | 77 | 120 | 151 | 4 | 14 | 50 | 6 | 0 | 0 | 2 |
| 47 TUCKER | 290 | 79 | 100 | 46 | 6 | 10 | 40 | 6 | 0 | 2 | 1 |
| 48 TYLER | 290 | 73 | 129 | 48 | 2 | 10 | 21 | 3 | 0 | 3 | 1 |
| 49 UPSHUR | 522 | 123 | 167 | 132 | 13 | 41 | 42 | 4 | 0 | 0 | 0 |
| 50 WAYNE | 974 | 218 | 363 | 170 | 16 | 60 | 125 | 22 | 0 | 0 | 0 |
| 51 WEBSTER | 259 | 31 | 121 | 56 | 2 | 23 | 12 | 7 | 0 | 6 | 1 |
| 52 WETZEL | 427 | 31 | 215 | 101 | 17 | 11 | 23 | 15 | 0 | 14 | 0 |
| 53 WIRT | 342 | 18 | 72 | 64 | 1 | 126 | 35 | 5 | 0 | 2 | 19 |
| 54 WOOD | 2155 | 746 | 806 | 269 | 74 | 86 | 141 | 33 | 0 | 0 | 0 |
| 55 WYOMING | 659 | 14 | 389 | 160 | 4 | 20 | 59 | 12 | 0 | 4 | 0 |
| STATE TOTALS | 55,055 | 14,690 | 17,935 | 8,501 | 1,646 | 4,770 | 5,421 | 920 | 220 | 385 | 567 |

NEIGHBORHOOD

EXAMPLE

APPENDIX C

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

TAX CLASS

EXAMPLE

APPENDIX D

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

STATEWIDE REPORT

APPENDIX F

| Y2K TXNRA642 ASSESSMENT SYSTEM VALUES | | STATE OF WEST VIRGINIA | | | | | DATE 04/04/2018 | | PAGE NO. | |
|---------------------------------------|--------------|---|----------------|--------------|------------|-------------|-----------------|--------------|-----------|-----------|
| STATEWIDE SALE RATIO | | FROM 07/16 TO 06/17 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 | 257 | 3,132,736 | 12,189 | 2,608,840 | 10,151 | 83.28 | 100.89 | 63.75 | 318.17 | 73.77 |
| 0020000-0039999 | 515 | 15,145,098 | 29,407 | 10,069,760 | 19,552 | 66.49 | 66.99 | 62.64 | 64.62 | 18.72 |
| 0040000-0059999 | 728 | 35,838,500 | 49,228 | 22,377,280 | 30,738 | 62.44 | 62.63 | 60.66 | 62.67 | 13.81 |
| 0060000-0079999 | 1,004 | 70,160,921 | 69,881 | 41,824,510 | 41,657 | 59.61 | 59.68 | 58.43 | 55.39 | 11.80 |
| 0080000-0099999 | 1,137 | 100,926,254 | 88,765 | 57,942,180 | 50,960 | 57.41 | 57.48 | 56.78 | 56.40 | 11.65 |
| 0100000-0149999 | 2,886 | 362,906,594 | 125,747 | 199,931,090 | 69,276 | 55.09 | 55.15 | 55.09 | 55.34 | 10.43 |
| 0150000-9999999 | 6,180 | 1520,799,748 | 246,084 | 844,855,970 | 136,708 | 55.55 | 55.46 | 55.55 | 55.74 | 8.83 |
| RESIDENTIAL IMPROVED | 12,707 | 2108,909,851 | 165,964 | 1179,609,630 | 92,831 | 55.93 | 57.70 | 56.22 | 46.48 | 12.37 |
| VACANT | 1,210 | 50,471,977 | 41,712 | 29,127,430 | 24,072 | 57.71 | 60.91 | 59.00 | 25.86 | 16.96 |
| TOTAL | 13,917 | 2159,381,828 | 155,161 | 1208,737,060 | 86,853 | 55.98 | 57.98 | 56.40 | 45.07 | 12.86 |
| APARTMENT IMPROVED | 28 | 8,149,955 | 291,069 | 4,593,940 | 164,069 | 56.37 | 55.64 | 56.81 | 7.19 | 8.01 |
| VACANT | 0 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 28 | 8,149,955 | 291,069 | 4,593,940 | 164,069 | 56.37 | 55.64 | 56.81 | 7.19 | 8.01 |
| COMMERCIAL IMPROVED | 270 | 95,284,040 | 352,903 | 53,222,130 | 197,119 | 55.86 | 59.82 | 58.26 | 15.75 | 12.00 |
| VACANT | 50 | 16,277,831 | 325,556 | 8,822,350 | 176,447 | 54.20 | 56.34 | 57.20 | 15.89 | 13.60 |
| TOTAL | 320 | 111,561,871 | 348,630 | 62,044,480 | 193,889 | 55.61 | 59.27 | 57.98 | 15.80 | 12.30 |
| INDUSTRIAL IMPROVED | 1 | 1,300,000 | 1,300,000 | 611,780 | 611,780 | 47.06 | 47.06 | 47.06 | 0.00 | 0.00 |
| VACANT | 1 | 171,588 | 171,588 | 100,500 | 100,500 | 58.57 | 58.57 | 58.57 | 0.00 | 0.00 |
| TOTAL | 2 | 1,471,588 | 735,794 | 712,280 | 356,140 | 48.40 | 52.82 | 52.81 | 8.13 | 10.89 |
| TIMBER IMPROVED | 4 | 970,790 | 242,697 | 310,990 | 77,747 | 32.03 | 33.68 | 36.83 | 17.39 | 32.12 |
| VACANT | 9 | 1,086,621 | 120,735 | 231,450 | 25,716 | 21.30 | 14.48 | 14.84 | 9.46 | 45.74 |
| TOTAL | 13 | 2,057,411 | 158,262 | 542,440 | 41,726 | 26.37 | 20.39 | 17.40 | 14.84 | 63.54 |
| FARM IMPROVED | 71 | 15,893,735 | 223,855 | 5,421,910 | 76,364 | 34.11 | 36.14 | 31.48 | 19.96 | 54.97 |
| VACANT | 26 | 2,971,114 | 114,273 | 257,250 | 9,894 | 8.66 | 13.40 | 4.46 | 22.90 | 240.89 |
| TOTAL | 97 | 18,864,849 | 194,482 | 5,679,160 | 58,548 | 30.10 | 30.05 | 26.46 | 23.01 | 73.36 |
| COMB C & I IMPROVED | 271 | 96,584,040 | 356,398 | 53,833,910 | 198,649 | 55.74 | 59.77 | 58.24 | 15.74 | 12.03 |
| VACANT | 51 | 16,449,419 | 322,537 | 8,922,850 | 174,957 | 54.24 | 56.38 | 57.39 | 15.73 | 13.33 |
| TOTAL | 322 | 113,033,459 | 351,035 | 62,756,760 | 194,896 | 55.52 | 59.23 | 57.98 | 15.76 | 12.28 |
| TOTAL | 14,377 | 2301,487,502 | 160,081 | 1282,309,360 | 89,191 | 55.72 | 57.78 | 56.40 | 44.52 | 13.17 |
| TOTAL LESS F&T | 14,267 | 2280,565,242 | 159,848 | 1276,087,760 | 89,443 | 55.95 | 58.00 | 56.42 | 44.58 | 12.85 |