



Dave Hardy
Secretary of Revenue

Dale W. Steager
State Tax Commissioner

STATE TAX DEPARTMENT

January 15, 2021

The Honorable Craig Blair
Senate President
Joint Committee on Government & Finance
State Capitol
Building 1, Room 227-M
Charleston, WV 25305

The Honorable Roger Hanshaw
Speaker of the House
Joint Committee on Government & Finance
State Capitol
Building 1, Room 228-M
Charleston, WV 25305

Gentlemen:

In conformity with requirements of West Virginia Code § 11-1-2b, attached is the housing index report to the Joint committee on Government and Finance. The report compares average and median costs of single dwelling residential property by county and includes various multipliers that are specified in the legislation.

If after review of the attached information you should have questions, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Dale W. Steager".

Dale W. Steager
State Tax Commissioner

DWS/ct
Attachment

CC: Dave Hardy, Cabinet Secretary, Department of Revenue
Aaron Allred, Staff, Joint Committee on Government & Finance
Leroy E. Barker, Director, Property Tax Division

**TAX YEAR 2020
AVERAGE COST DATA**

County	AVG APPRAISED VALUE	MULTIPLIER
19 JEFFERSON	273,421	1.86
33 MORGAN	260,507	1.77
14 HAMPSHIRE	234,513	1.59
31 MONONGALIA	221,492	1.50
02 BERKELEY	221,324	1.50
40 PUTNAM	212,093	1.44
36 PENDLETON	184,111	1.25
49 UPSHUR	180,855	1.23
13 GREENBRIER	176,316	1.20
35 OHIO	165,701	1.13
46 TAYLOR	161,929	1.10
37 PLEASANTS	161,092	1.09
47 TUCKER	159,220	1.08
54 WOOD	158,009	1.07
24 MARION	154,655	1.05
STATE AVERAGE		
	147,172	1.00
29 MINERAL	143,744	0.98
20 KANAWHA	142,576	0.97
16 HARDY	138,079	0.94
39 PRESTON	137,618	0.94
21 LEWIS	137,390	0.93
17 HARRISON	137,383	0.93
18 JACKSON	133,460	0.91
25 MARSHALL	132,963	0.90
38 POCAHONTAS	132,072	0.90
01 BARBOUR	130,847	0.89
32 MONROE	128,654	0.87
42 RANDOLPH	127,303	0.86
43 RITCHIE	124,823	0.85
26 MASON	123,368	0.84
04 BRAXTON	122,478	0.83
12 GRANT	122,146	0.83
44 ROANE	120,175	0.82
06 CABELL	117,180	0.80
03 BOONE	113,246	0.77
52 WETZEL	112,988	0.77
34 NICHOLAS	111,284	0.76
11 GILMER	102,957	0.70
05 BROOKE	99,326	0.67
50 WAYNE	97,526	0.66
41 RALEIGH	96,988	0.66
45 SUMMERS	95,586	0.65
15 HANCOCK	94,959	0.65
48 TYLER	91,863	0.62
23 LOGAN	91,068	0.62
10 FAYETTE	89,604	0.61
53 WIRT	88,901	0.60
28 MERCER	87,750	0.60
09 DODDRIDGE	87,121	0.59
22 LINCOLN	81,705	0.56
07 CALHOUN	68,882	0.47
51 WEBSTER	63,366	0.43
30 MINGO	60,953	0.41
55 WYOMING	60,726	0.41
08 CLAY	53,980	0.37
27 MCDOWELL	24,373	0.17
MOST EXPENSIVE VS LEAST EXPENSIVE		11.22

**TAX YEAR 2020
MEDIAN COST DATA**

County	MEDIAN VALUE	MULTIPLIER
19 JEFFERSON	229,910	2.61
33 MORGAN	186,650	2.12
31 MONONGALIA	176,210	2.00
02 BERKELEY	175,100	1.99
40 PUTNAM	170,520	1.94
14 HAMPSHIRE	158,205	1.80
49 UPSHUR	121,820	1.39
24 MARION	117,290	1.33
47 TUCKER	116,115	1.32
37 PLEASANTS	114,100	1.30
36 PENDLETON	113,690	1.29
54 WOOD	113,260	1.29
46 TAYLOR	112,540	1.28
35 OHIO	106,355	1.21
29 MINERAL	106,100	1.21
20 KANAWHA	104,970	1.19
39 PRESTON	103,585	1.18
21 LEWIS	101,610	1.16
16 HARDY	100,470	1.14
25 MARSHALL	98,630	1.12
18 JACKSON	98,600	1.12
13 GREENBRIER	96,480	1.10
42 RANDOLPH	95,800	1.09
32 MONROE	94,350	1.07
17 HARRISON	93,760	1.07
12 GRANT	93,295	1.06
01 BARBOUR	92,360	1.05
06 CABELL (MEDIAN)	87,950	1.00
26 MASON	86,840	0.99
43 RITCHIE	84,670	0.96
44 ROANE	83,855	0.95
52 WETZEL	82,550	0.94
38 POCAHONTAS	81,660	0.93
34 NICHOLAS	79,185	0.90
15 HANCOCK	77,310	0.88
04 BRAXTON	76,700	0.87
48 TYLER	73,350	0.83
05 BROOKE	72,050	0.82
03 BOONE	70,655	0.80
11 GILMER	69,710	0.79
50 WAYNE	69,140	0.79
41 RALEIGH	66,895	0.76
45 SUMMERS	65,915	0.75
28 MERCER	65,210	0.74
09 DODDRIDGE	64,485	0.73
10 FAYETTE	63,190	0.72
53 WIRT	62,470	0.71
22 LINCOLN	60,320	0.69
23 LOGAN	58,965	0.67
07 CALHOUN	50,120	0.57
30 MINGO	42,610	0.48
51 WEBSTER	41,900	0.48
08 CLAY	38,360	0.44
55 WYOMING	37,130	0.42
27 MCDOWELL	15,715	0.18
MOST EXPENSIVE VS LEAST EXPENSIVE		14.63

**TAX YEAR 2020
AVERAGE COST PER SQUARE FOOT**

County	AVC Value per Sq Ft	MULTIPLIER
19 JEFFERSON	93.94	1.47
31 MONONGALIA	93.21	1.45
02 BERKELEY	85.94	1.34
33 MORGAN	81.69	1.27
40 PUTNAM	81.30	1.27
24 MARION	70.30	1.10
35 OHIO	69.94	1.09
13 GREENBRIER	68.47	1.07
54 WOOD	68.42	1.07
14 HAMPSHIRE	68.04	1.06
47 TUCKER	67.43	1.05
17 HARRISON	67.34	1.05
36 PENDLETON	66.61	1.04
20 KANAWHA	66.31	1.03
46 TAYLOR	65.25	1.02
16 HARDY	64.49	1.01
STATE AVERAGE	64.10	1.00
42 RANDOLPH	64.09	1.00
49 UPSHUR	63.27	0.99
29 MINERAL	61.30	0.96
39 PRESTON	60.17	0.94
18 JACKSON	58.48	0.91
37 PLEASANTS	58.02	0.91
41 RALEIGH	57.16	0.89
06 CABELL	56.98	0.89
25 MARSHALL	56.49	0.88
15 HANCOCK	54.75	0.85
21 LEWIS	53.23	0.83
12 GRANT	53.00	0.83
45 SUMMERS	51.15	0.80
32 MONROE	50.52	0.79
01 BARBOUR	50.12	0.78
43 RITCHIE	49.79	0.78
26 MASON	49.76	0.78
52 WETZEL	48.38	0.75
44 ROANE	48.17	0.75
05 BROOKE	47.88	0.75
10 FAYETTE	47.29	0.74
48 TYLER	47.15	0.74
34 NICHOLAS	47.12	0.74
28 MERCER	46.66	0.73
09 DODDRIDGE	46.64	0.73
04 BRAXTON	46.09	0.72
50 WAYNE	46.04	0.72
53 WIRT	44.73	0.70
22 LINCOLN	43.75	0.68
03 BOONE	40.96	0.64
38 POCAHONTAS	39.13	0.61
07 CALHOUN	37.88	0.59
23 LOGAN	37.54	0.59
11 GILMER	34.91	0.54
51 WEBSTER	31.12	0.49
30 MINGO	28.95	0.45
08 CLAY	28.21	0.44
55 WYOMING	24.73	0.39
27 MCDOWELL	15.34	0.24
MOST EXPENSIVE VS LEAST EXPENSIVE		6.12

**TAX YEAR 2020
MEDIAN COST PER SQUARE FOOT**

County	Median SFLA	MULTIPLIER
19 JEFFERSON	98.73	1.98
31 MONONGALIA	95.93	1.92
02 BERKELEY	91.79	1.84
33 MORGAN	88.08	1.77
40 PUTNAM	84.22	1.69
14 HAMPSHIRE	73.13	1.47
24 MARION	68.82	1.38
54 WOOD	67.01	1.34
36 PENDLETON	66.34	1.33
35 OHIO	65.50	1.31
20 KANAWHA	63.85	1.28
16 HARDY	63.02	1.26
49 UPSHUR	62.07	1.24
29 MINERAL	60.76	1.22
42 RANDOLPH	60.19	1.21
17 HARRISON	59.93	1.20
39 PRESTON	59.57	1.19
46 TAYLOR	59.17	1.19
47 TUCKER	58.39	1.17
18 JACKSON	56.60	1.13
37 PLEASANTS	55.99	1.12
25 MARSHALL	54.58	1.09
15 HANCOCK	54.50	1.09
12 GRANT	53.82	1.08
32 MONROE	52.54	1.05
06 CABELL	52.07	1.04
21 LEWIS	51.90	1.04
01 BARBOUR	49.90	1.00
26 MASON	48.63	0.97
52 WETZEL	48.25	0.97
44 ROANE	47.77	0.96
45 SUMMERS	47.41	0.95
13 GREENBRIER	47.30	0.95
41 RALEIGH	46.69	0.94
43 RITCHIE	46.05	0.92
05 BROOKE	45.77	0.92
34 NICHOLAS	45.29	0.91
48 TYLER	45.27	0.91
09 DODDRIDGE	44.12	0.88
50 WAYNE	43.99	0.88
53 WIRT	43.56	0.87
04 BRAXTON	42.94	0.86
10 FAYETTE	42.66	0.86
22 LINCOLN	41.79	0.84
28 MERCER	41.58	0.83
38 POCAHONTAS	37.87	0.76
07 CALHOUN	37.27	0.75
03 BOONE	34.31	0.69
23 LOGAN	34.08	0.68
11 GILMER	34.06	0.68
51 WEBSTER	29.66	0.59
08 CLAY	25.83	0.52
30 MINGO	25.82	0.52
55 WYOMING	22.62	0.45
27 MCDOWELL	12.56	0.25
MOST EXPENSIVE VS LEAST EXPENSIVE		7.86