



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Craig A. Griffith
State Tax Commissioner

December 30, 2010

The Honorable Earl Ray Tomblin
Senate Chairperson
Joint Committee on Government & Finance
Building 1, Room 227M

The Honorable Richard Thompson
House Chairperson
Joint Committee on Government & Finance
Building 1, Room 234M

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 information herein contained you should have questions, please advise.

Sincerely,


Craig A. Griffith
State Tax Commissioner

CAG/jaj
Attachment

cc: John C. Musgrave, Acting Cabinet Secretary
Department of Tax and Revenue

✓ Aaron Allred and John Homburg, Staff
Joint Committee on Government & Finance

Jeffrey A. Amburgey, Director
Property Tax Division

**TAX YEAR 2010
AVERAGE COST DATA**

COUNTY	AVERAGE VALUE	MULTIPLIER
19JEFFERSON	248,117	2.25
02BERKELEY	205,332	1.87
14HAMPSHIRE	198,915	1.81
33MORGAN	198,211	1.80
31MONONGALIA	158,020	1.44
40PUTNAM	147,341	1.34
13GREENBRIER	138,844	1.26
16HARDY	132,261	1.20
47TUCKER	124,673	1.13
36PENDLETON	124,018	1.13
29MINERAL	119,084	1.08
46TAYLOR	118,837	1.08
12GRANT	117,001	1.06
54WOOD	115,929	1.05
49UPSHUR	112,243	1.02
STATEWIDE	110,077	1.00
20KANAWHA	109,798	1.00
37PLEASANTS	104,348	0.95
24MARION	104,136	0.95
18JACKSON	103,572	0.94
35OHIO	101,060	0.92
06CABELL	97,750	0.89
11GILMER	97,586	0.89
17HARRISON	97,427	0.89
39PRESTON	97,025	0.88
42RANDOLPH	96,652	0.88
26MASON	94,625	0.86
21LEWIS	93,716	0.85
43RITCHIE	87,345	0.79
01BARBOUR	86,446	0.79
34NICHOLAS	83,101	0.75
04BRAXTON	80,771	0.73
52WETZEL	74,786	0.68
05BROOKE	74,738	0.68
41RALEIGH	74,573	0.68
15HANCOCK	74,313	0.68
38POCAHONTAS	70,337	0.64
09DODDRIDGE	69,320	0.63
44ROANE	67,831	0.62
48TYLER	67,692	0.61
25MARSHALL	66,290	0.60
03BOONE	64,918	0.59
50WAYNE	64,221	0.58
32MONROE	63,935	0.58
10FAYETTE	63,905	0.58
28MERCER	63,779	0.58
23LOGAN	63,069	0.57
45SUMMERS	62,666	0.57
30MINGO	53,190	0.48
22LINCOLN	51,420	0.47
53WIRT	51,141	0.46
08CLAY	48,838	0.44
07CALHOUN	48,559	0.44
51WEBSTER	40,893	0.37
55WYOMING	36,852	0.33
27MCDOWELL	18,880	0.17

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

13.14

**TAX YEAR 2010
AVERAGE COST PER SQUARE FOOT**

COUNTY	AVG PER SQ FT	MULTIPLIER
19JEFFERSON	91.48	1.65
02BERKELEY	85.93	1.55
33MORGAN	85.23	1.54
14HAMPSHIRE	78.94	1.42
31MONONGALIA	75.79	1.37
16HARDY	67.06	1.21
40PUTNAM	63.91	1.15
20KANAWHA	59.55	1.07
47TUCKER	59.55	1.07
13GREENBRIER	57.54	1.04
29MINERAL	56.72	1.02
35OHIO	56.56	1.02
12GRANT	56.35	1.02
STATEWIDE	55.45	1.00
54WOOD	55.28	1.00
36PENDLETON	54.15	0.98
17HARRISON	53.00	0.96
24MARION	51.97	0.94
46TAYLOR	51.58	0.93
42RANDOLPH	51.36	0.93
49UPSHUR	51.21	0.92
06CABELL	51.14	0.92
39PRESTON	50.04	0.90
18JACKSON	48.29	0.87
41RALEIGH	46.61	0.84
21LEWIS	44.64	0.81
15HANCOCK	43.75	0.79
37PLEASANTS	43.22	0.78
38POCAHONTAS	42.32	0.76
26MASON	41.53	0.75
25MARSHALL	40.75	0.73
44ROANE	39.53	0.71
34NICHOLAS	39.52	0.71
05BROOKE	38.96	0.70
01BARBOUR	38.62	0.70
10FAYETTE	38.12	0.69
43RITCHIE	37.94	0.68
09DODDRIDGE	37.79	0.68
03BOONE	37.31	0.67
45SUMMERS	36.67	0.66
48TYLER	36.51	0.66
32MONROE	36.02	0.65
28MERCER	35.51	0.64
04BRAXTON	35.44	0.64
52WETZEL	34.68	0.63
50WAYNE	34.30	0.62
23LOGAN	33.61	0.61
11GILMER	33.22	0.60
53WIRT	32.69	0.59
22LINCOLN	30.65	0.55
07CALHOUN	29.48	0.53
30MINGO	28.49	0.51
08CLAY	28.03	0.51
51WEBSTER	22.68	0.41
55WYOMING	21.26	0.38
27MCDOWELL	12.85	0.23

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

7.12

**TAX YEAR 2010
MEDIAN COST DATA**

COUNTY	MEDIAN VALUE	MULTIPLIER
19JEFFERSON	213,500	3.20
02BERKELEY	168,660	2.53
33MORGAN	161,800	2.43
14HAMPSHIRE	149,955	2.25
31MONONGALIA	129,925	1.95
40PUTNAM	119,470	1.79
16HARDY	99,870	1.50
12GRANT	98,220	1.47
29MINERAL	92,120	1.38
54WOOD	87,090	1.31
36PENDLETON	86,225	1.29
46TAYLOR	82,440	1.24
20KANAWHA	81,350	1.22
24MARION	80,970	1.21
37PLEASANTS	79,730	1.20
49UPSHUR	79,060	1.19
18JACKSON	78,875	1.18
47TUCKER	78,640	1.18
39PRESTON	77,115	1.16
35OHIO	76,450	1.15
06CABELL	72,760	1.09
21LEWIS	72,500	1.09
42RANDOLPH	72,140	1.08
13GREENBRIER	71,795	1.08
26MASON	69,760	1.05
11GILMER	69,540	1.04
17HARRISON	66,940	1.00
STATEWIDE	66,695	1.00
43RITCHIE	66,450	1.00
34NICHOLAS	62,120	0.93
15HANCOCK	60,870	0.91
01BARBOUR	59,160	0.89
52WETZEL	57,290	0.86
05BROOKE	55,895	0.84
44ROANE	55,550	0.83
48TYLER	54,870	0.82
09DODDRIDGE	54,455	0.82
25MARSHALL	53,330	0.80
04BRAXTON	52,920	0.79
32MONROE	50,800	0.76
41RALEIGH	50,315	0.75
28MERCER	46,710	0.70
50WAYNE	46,680	0.70
38POCAHONTAS	46,590	0.70
03BOONE	45,305	0.68
10FAYETTE	45,225	0.68
23LOGAN	44,295	0.66
45SUMMERS	44,135	0.66
22LINCOLN	39,690	0.60
08CLAY	37,900	0.57
53WIRT	36,720	0.55
30MINGO	36,470	0.55
07CALHOUN	36,200	0.54
51WEBSTER	28,710	0.43
55WYOMING	26,790	0.40
27MCDOWELL	13,340	0.20

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

16.00

**TAX YEAR 2010
MEDIAN COST PER SQUARE FOOT**

COUNTY	MEDIAN PER SQ FT	MULTIPLIER
19JEFFERSON	94.90	2.43
02BERKELEY	92.81	2.38
33MORGAN	92.15	2.36
14HAMPSHIRE	86.75	2.22
31MONONGALIA	72.90	1.87
18HARDY	66.16	1.70
40PUTNAM	64.07	1.64
12GRANT	57.72	1.48
29MINERAL	56.76	1.46
36PENDLETON	56.26	1.44
54WOOD	54.88	1.41
20KANAWHA	54.70	1.40
35OHIO	54.01	1.38
24MARION	51.46	1.32
49UPSHUR	49.94	1.28
39PRESTON	48.45	1.24
18JACKSON	47.62	1.22
42RANDOLPH	47.52	1.22
46TAYLOR	46.96	1.20
06CABELL	46.33	1.19
17HARRISON	45.78	1.17
21LEWIS	43.94	1.13
15HANCOCK	43.33	1.11
37PLEASANTS	42.22	1.08
26MASON	41.67	1.07
47TUCKER	40.70	1.04
25MARSHALL	38.68	0.99
STATEWIDE	39.00	1.00
44ROANE	38.63	0.99
34NICHOLAS	37.56	0.96
09DODDRIDGE	37.49	0.96
43RITCHIE	37.11	0.95
13GREENBRIER	37.02	0.95
05BROOKE	36.99	0.95
41RALEIGH	36.98	0.95
32MONROE	36.52	0.94
38POCAHONTAS	36.27	0.93
01BARBOUR	35.56	0.91
48TYLER	35.03	0.90
52WETZEL	34.50	0.88
45SUMMERS	34.17	0.88
10FAYETTE	33.23	0.85
04BRAXTON	32.91	0.84
11GILMER	32.88	0.84
50WAYNE	31.81	0.82
53WIRT	31.39	0.80
28MERCER	31.33	0.80
03BOONE	30.91	0.79
23LOGAN	30.34	0.78
22LINCOLN	28.83	0.74
07CALHOUN	28.64	0.73
08CLAY	25.69	0.66
30MINGO	24.64	0.63
51WEBSTER	22.13	0.57
55WYOMING	19.78	0.51
27MCDOWELL	11.37	0.29