



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
Acting State Tax Commissioner

December 30, 2013

The Honorable Jeffrey V. Kessler
Senate Chairperson
Joint Committee on Government & Finance
Building 1, Room 227M

The Honorable Tim Miley
House Chairperson
Joint Committee on Government & Finance
Building 1, Room 228M

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,


Mark W. Matkovich
Acting State Tax Commissioner

MWM/jaj
Attachment

cc: Robert S. Kiss, Cabinet Secretary
Department of Revenue

Aaron Allred, Staff
Joint Committee on Government & Finance

Jeffrey A. Amburgey, Director
Property Tax Division

**TAX YEAR 2013
AVERAGE COST DATA**

COUNTY	AVERAGE VALUE	MULTIPLIER
19JEFFERSON	211,844	1.80
33MORGAN	209,318	1.78
14HAMPSHIRE	198,137	1.68
31MONONGALIA	194,776	1.65
02BERKELEY	175,050	1.49
40PUTNAM	163,188	1.39
47TUCKER	145,516	1.24
13GREENBRIER	138,390	1.17
36PENDLETON	133,927	1.14
16HARDY	132,921	1.13
20KANAWHA	127,838	1.09
29MINERAL	126,649	1.08
46TAYLOR	125,533	1.07
12GRANT	122,929	1.04
54WOOD	120,924	1.03
24MARION	118,919	1.01
49UPSHUR	118,176	1.00
STATEWIDE	117,799	1.00
18JACKSON	111,739	0.95
17HARRISON	109,582	0.93
35OHIO	106,455	0.90
37PLEASANTS	106,144	0.90
42RANDOLPH	105,991	0.90
06CABELL	104,424	0.89
21LEWIS	103,820	0.88
39PRESTON	103,119	0.88
11GILMER	103,093	0.88
26MASON	100,686	0.85
43RITCHIE	99,275	0.84
34NICHOLAS	88,308	0.75
01BARBOUR	84,663	0.72
41RALEIGH	84,387	0.72
38POCAHONTAS	81,049	0.69
04BRAXTON	80,190	0.68
05BROOKE	78,795	0.67
10FAYETTE	77,906	0.66
44ROANE	76,165	0.65
52WETZEL	76,160	0.65
15HANCOCK	75,953	0.64
48TYLER	73,951	0.63
32MONROE	72,979	0.62
50WAYNE	72,239	0.61
23LOGAN	71,891	0.61
09DODDRIDGE	69,909	0.59
25MARSHALL	69,722	0.59
45SUMMERS	68,464	0.58
28MERCER	68,464	0.58
03BOONE	66,373	0.56
30MINGO	57,376	0.49
07CALHOUN	53,314	0.45
22LINCOLN	52,706	0.45
53WIRT	51,772	0.44
08CLAY	48,782	0.41
51WEBSTER	42,962	0.36
55WYOMING	38,563	0.33
27MC DOWELL	20,813	0.18

**TAX YEAR 2013
AVERAGE COST PER SQUARE FOOT**

COUNTY	AVG PER SQ FT	MULTIPLIER
31MONONGALIA	90.2	1.58
19JEFFERSON	79.1	1.39
33MORGAN	76.4	1.34
02BERKELEY	73.0	1.28
14HAMPSHIRE	71.1	1.25
40PUTNAM	69.2	1.21
47TUCKER	66.1	1.16
16HARDY	65.7	1.15
20KANAWHA	65.2	1.14
29MINERAL	58.6	1.03
35OHIO	58.6	1.03
24MARION	58.1	1.02
12GRANT	57.9	1.01
17HARRISON	57.9	1.01
STATEWIDE	57.1	1.00
13GREENBRIER	56.9	1.00
54WOOD	56.6	0.99
36PENDLETON	55.8	0.98
42RANDOLPH	55.2	0.97
46TAYLOR	53.5	0.94
06CABELL	53.0	0.93
49UPSHUR	52.3	0.92
41RALEIGH	52.0	0.91
18JACKSON	51.0	0.89
39PRESTON	50.8	0.89
21LEWIS	47.0	0.82
15HANCOCK	44.7	0.78
26MASON	43.4	0.76
44ROANE	43.0	0.75
37PLEASANTS	42.8	0.75
25MARSHALL	42.5	0.74
10FAYETTE	42.4	0.74
38POCAHONTAS	41.9	0.73
01BARBOUR	41.7	0.73
43RITCHIE	40.7	0.71
05BROOKE	40.5	0.71
34NICHOLAS	40.3	0.71
45SUMMERS	39.3	0.69
48TYLER	38.9	0.68
09DODDRIDGE	38.2	0.67
03BOONE	37.7	0.66
28MERCER	37.7	0.66
32MONROE	37.3	0.65
50WAYNE	36.8	0.64
11GILMER	35.3	0.62
52WETZEL	34.5	0.60
23LOGAN	34.3	0.60
04BRAXTON	33.6	0.59
53WIRT	32.6	0.57
07CALHOUN	31.3	0.55
22LINCOLN	30.9	0.54
30MINGO	29.1	0.51
08CLAY	28.1	0.49
51WEBSTER	23.4	0.41
55WYOMING	21.7	0.38
27MC DOWELL	13.8	0.24

**TAX YEAR 2013
MEDIAN COST DATA**

COUNTY	MEDIAN VALUE	MULTIPLIER
19JEFFERSON	174,850	2.49
33MORGAN	161,275	2.30
31MONONGALIA	158,800	2.26
14HAMPSHIRE	144,400	2.06
02BERKELEY	141,800	2.02
40PUTNAM	130,240	1.85
47TUCKER	103,235	1.47
12GRANT	102,140	1.45
16HARDY	99,020	1.41
20KANAWHA	96,340	1.37
29MINERAL	95,605	1.36
24MARION	91,770	1.31
36PENDLETON	91,410	1.30
54WOOD	90,540	1.29
46TAYLOR	88,230	1.26
18JACKSON	84,380	1.20
49UPSHUR	81,100	1.15
37PLEASANTS	80,640	1.15
39PRESTON	80,015	1.14
42RANDOLPH	79,940	1.14
35OHIO	79,460	1.13
21LEWIS	78,880	1.12
06CABELL	78,180	1.11
17HARRISON	74,050	1.05
13GREENBRIER	73,110	1.04
26MASON	72,315	1.03
11GILMER	71,790	1.02
43RITCHIE	70,260	1.00
STATEWIDE	70,260	1.00
34NICHOLAS	64,030	0.91
15HANCOCK	61,730	0.88
44ROANE	60,800	0.87
48TYLER	60,130	0.86
01BARBOUR	59,695	0.85
05BROOKE	58,510	0.83
52WETZEL	57,520	0.82
41RALEIGH	57,210	0.81
32MONROE	56,370	0.80
25MARSHALL	55,505	0.79
10FAYETTE	54,850	0.78
09DODDRIDGE	52,430	0.75
04BRAXTON	52,010	0.74
50WAYNE	51,060	0.73
38POCAHONTAS	50,800	0.72
23LOGAN	49,950	0.71
28MERCER	49,875	0.71
45SUMMERS	47,985	0.68
03BOONE	46,100	0.66
22LINCOLN	39,500	0.56
07CALHOUN	39,390	0.56
30MINGO	38,765	0.55
53WIRT	37,620	0.54
08CLAY	36,985	0.53
51WEBSTER	29,780	0.42
55WYOMING	27,280	0.39
27MC DOWELL	14,060	0.20

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

12.44

**TAX YEAR 2013
MEDIAN COST PER SQUARE FOOT**

COUNTY	MEDIAN PER SQ FT	MULTIPLIER
31MONONGALIA	93.2	2.25
33MORGAN	83.2	2.00
19JEFFERSON	80.3	1.94
02BERKELEY	78.3	1.89
14HAMPSHIRE	77.9	1.88
40PUTNAM	68.6	1.65
16HARDY	64.9	1.56
20KANAWHA	62.1	1.50
12GRANT	59.1	1.42
36PENDLETON	58.2	1.40
29MINERAL	58.2	1.40
24MARION	57.2	1.38
54WOOD	56.1	1.35
35OHIO	55.8	1.34
42RANDOLPH	51.6	1.24
47TUCKER	51.6	1.24
49UPSHUR	50.7	1.22
17HARRISON	49.9	1.20
18JACKSON	49.7	1.20
39PRESTON	49.5	1.19
46TAYLOR	48.8	1.18
06CABELL	48.6	1.17
21LEWIS	45.8	1.10
15HANCOCK	43.9	1.06
44ROANE	42.7	1.03
26MASON	42.5	1.03
37PLEASANTS	42.3	1.02
41RALEIGH	41.5	1.00
STATEWIDE	41.5	1.00
25MARSHALL	40.2	0.97
01BARBOUR	39.1	0.94
43RITCHIE	38.8	0.94
05BROOKE	38.5	0.93
10FAYETTE	38.4	0.92
34NICHOLAS	38.2	0.92
32MONROE	38.2	0.92
09DODDRIDGE	38.0	0.91
48TYLER	37.9	0.91
13GREENBRIER	37.2	0.90
38POCAHONTAS	36.0	0.87
45SUMMERS	35.7	0.86
52WETZEL	34.3	0.83
11GILMER	34.2	0.82
50WAYNE	34.0	0.82
28MERCER	33.0	0.80
53WIRT	31.7	0.76
23LOGAN	31.3	0.75
07CALHOUN	31.1	0.75
03BOONE	30.9	0.74
04BRAXTON	30.8	0.74
22LINCOLN	28.8	0.69
08CLAY	25.7	0.62
30MINGO	25.5	0.61
51WEBSTER	22.6	0.55
55WYOMING	20.0	0.48
27MC DOWELL	11.5	0.28