



STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

COPY

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

December 29, 2014

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
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 2014
AVERAGE COST DATA**

COUNTY	AVERAGE VALUE	MULTIPLIER
33MORGAN	227,556	1.86
19JEFFERSON	219,332	1.80
14HAMPSHIRE	201,723	1.65
31MONONGALIA	190,226	1.56
02BERKELEY	177,502	1.45
40PUTNAM	164,342	1.35
13GREENBRIER	149,558	1.22
47TUCKER	147,019	1.20
36PENDLETON	137,150	1.12
29MINERAL	135,120	1.11
16HARDY	132,719	1.09
20KANAWHA	131,209	1.07
49UPSHUR	129,644	1.06
46TAYLOR	126,313	1.03
54WOOD	125,749	1.03
24MARION	123,738	1.01
STATEWIDE	122,091	1.00
37PLEASANTS	121,878	1.00
12GRANT	118,630	0.97
18JACKSON	115,886	0.95
17HARRISON	114,288	0.94
35OHIO	112,799	0.92
21LEWIS	112,179	0.92
39PRESTON	111,459	0.91
42RANDOLPH	110,437	0.90
43RITCHIE	107,723	0.88
06CABELL	106,506	0.87
11GILMER	103,498	0.85
26MASON	102,405	0.84
38POCAHONTAS	92,166	0.75
34NICHOLAS	92,148	0.75
41RALEIGH	91,877	0.75
04BRAXTON	89,760	0.74
44ROANE	88,840	0.73
10FAYETTE	85,453	0.70
01BARBOUR	85,294	0.70
22LINCOLN	84,481	0.69
52WETZEL	82,006	0.67
05BROOKE	81,007	0.66
15HANCOCK	78,929	0.65
48TYLER	77,144	0.63
09DODDRIDGE	76,798	0.63
25MARSHALL	76,610	0.63
23LOGAN	75,214	0.62
50WAYNE	74,821	0.61
32MONROE	74,796	0.61
28MERCER	73,800	0.60
45SUMMERS	72,565	0.59
03BOONE	68,345	0.56
53WIRT	61,400	0.50
30MINGO	57,752	0.47
07CALHOUN	55,052	0.45
08CLAY	51,260	0.42
51WEBSTER	45,867	0.38
55WYOMING	42,715	0.35
27MC DOWELL	21,661	0.18

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

10.51

**TAX YEAR 2014
AVERAGE COST PER SQUARE FOOT**

COUNTY	AVG PER SQ FT	MULTIPLIER
31MONONGALIA	85.9	1.51
33MORGAN	80.9	1.42
19JEFFERSON	80.5	1.41
02BERKELEY	73.5	1.29
40PUTNAM	69.4	1.22
14HAMPSHIRE	68.6	1.20
47TUCKER	66.4	1.16
20KANAWHA	65.6	1.15
16HARDY	65.2	1.14
29MINERAL	62.0	1.09
35OHIO	60.8	1.07
13GREENBRIER	60.8	1.07
17HARRISON	60.1	1.05
24MARION	59.7	1.05
54WOOD	58.7	1.03
42RANDOLPH	57.7	1.01
STATEWIDE	57.0	1.00
12GRANT	56.4	0.99
41RALEIGH	56.2	0.99
36PENDLETON	56.2	0.99
49UPSHUR	56.1	0.98
46TAYLOR	54.1	0.95
39PRESTON	54.1	0.95
06CABELL	53.8	0.94
18JACKSON	52.5	0.92
37PLEASANTS	48.2	0.85
21LEWIS	47.5	0.83
25MARSHALL	46.6	0.82
22LINCOLN	46.4	0.81
15HANCOCK	46.3	0.81
10FAYETTE	46.1	0.81
44ROANE	44.2	0.78
26MASON	43.9	0.77
43RITCHIE	42.9	0.75
09DODDRIDGE	41.9	0.74
34NICHOLAS	41.9	0.73
45SUMMERS	41.8	0.73
05BROOKE	41.2	0.72
01BARBOUR	40.9	0.72
48TYLER	40.5	0.71
28MERCER	40.2	0.71
38POCAHONTAS	39.7	0.70
03BOONE	38.6	0.68
50WAYNE	37.8	0.66
04BRAXTON	37.2	0.65
52WETZEL	36.4	0.64
32MONROE	36.3	0.64
53WIRT	35.9	0.63
11GILMER	35.7	0.63
23LOGAN	35.2	0.62
07CALHOUN	32.3	0.57
30MINGO	29.1	0.51
08CLAY	28.6	0.50
51WEBSTER	24.0	0.42
55WYOMING	23.2	0.41
27MC DOWELL	14.2	0.25

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

6.03

**TAX YEAR 2014
MEDIAN COST DATA**

COUNTY	MEDIAN VALUE	MULTIPLIER
19JEFFERSON	178,090	2.43
33MORGAN	168,480	2.30
31MONONGALIA	155,150	2.12
14HAMPSHIRE	144,085	1.97
02BERKELEY	142,330	1.94
40PUTNAM	131,540	1.80
47TUCKER	105,785	1.45
29MINERAL	102,370	1.40
16HARDY	98,615	1.35
20KANAWHA	98,350	1.34
24MARION	96,070	1.31
12GRANT	95,750	1.31
36PENDLETON	93,740	1.28
54WOOD	93,700	1.28
37PLEASANTS	92,760	1.27
46TAYLOR	89,300	1.22
49UPSHUR	88,180	1.20
18JACKSON	87,200	1.19
39PRESTON	86,620	1.18
21LEWIS	84,920	1.16
35OHIO	83,900	1.15
42RANDOLPH	83,715	1.14
13GREENBRIER	81,295	1.11
06CABELL	79,855	1.09
17HARRISON	78,045	1.07
43RITCHIE	74,350	1.02
26MASON	73,180	1.00
STATEWIDE	73,180	1.00
11GILMER	72,070	0.98
34NICHOLAS	67,505	0.92
44ROANE	65,800	0.90
15HANCOCK	63,860	0.87
41RALEIGH	63,150	0.86
22LINCOLN	62,830	0.86
48TYLER	62,075	0.85
25MARSHALL	61,320	0.84
52WETZEL	60,460	0.83
10FAYETTE	60,170	0.82
05BROOKE	59,890	0.82
01BARBOUR	59,400	0.81
04BRAXTON	57,550	0.79
09DODDRIDGE	57,530	0.79
32MONROE	57,460	0.79
38POCAHONTAS	55,620	0.76
28MERCER	53,995	0.74
50WAYNE	52,515	0.72
23LOGAN	51,765	0.71
45SUMMERS	51,600	0.71
03BOONE	46,580	0.64
53WIRT	46,000	0.63
07CALHOUN	41,215	0.56
30MINGO	40,335	0.55
08CLAY	37,160	0.51
51WEBSTER	31,690	0.43
55WYOMING	29,670	0.41
27MC DOWELL	14,430	0.20

**TAX YEAR 2014
MEDIAN COST PER SQUARE FOOT**

COUNTY	MEDIAN PER SQ FT	MULTIPLIER
31MONONGALIA	89.2	2.01
33MORGAN	86.6	1.95
19JEFFERSON	82.0	1.85
02BERKELEY	78.8	1.77
14HAMPSHIRE	75.1	1.69
40PUTNAM	68.6	1.54
16HARDY	64.3	1.45
20KANAWHA	62.5	1.41
29MINERAL	62.0	1.40
36PENDLETON	59.0	1.33
24MARION	58.8	1.32
35OHIO	58.5	1.32
54WOOD	58.0	1.31
12GRANT	57.3	1.29
49UPSHUR	54.7	1.23
42RANDOLPH	54.1	1.22
39PRESTON	53.3	1.20
47TUCKER	52.7	1.19
17HARRISON	52.6	1.18
18JACKSON	51.5	1.16
06CABELL	49.3	1.11
46TAYLOR	48.9	1.10
37PLEASANTS	47.8	1.08
21LEWIS	46.4	1.05
15HANCOCK	45.4	1.02
41RALEIGH	45.3	1.02
22LINCOLN	44.4	1.00
STATEWIDE	44.4	1.00
25MARSHALL	44.3	1.00
44ROANE	44.0	0.99
26MASON	42.9	0.97
10FAYETTE	42.2	0.95
13GREENBRIER	41.1	0.93
43RITCHIE	40.7	0.92
34NICHOLAS	40.1	0.90
09DODDRIDGE	39.8	0.90
05BROOKE	39.2	0.88
45SUMMERS	38.8	0.87
01BARBOUR	38.8	0.87
48TYLER	38.7	0.87
32MONROE	37.3	0.84
52WETZEL	36.1	0.81
53WIRT	35.4	0.80
28MERCER	35.4	0.80
38POCAHONTAS	35.3	0.80
50WAYNE	35.1	0.79
11GILMER	34.9	0.79
04BRAXTON	33.7	0.76
07CALHOUN	31.9	0.72
23LOGAN	31.9	0.72
03BOONE	31.2	0.70
30MINGO	26.0	0.59
08CLAY	25.9	0.58
51WEBSTER	23.1	0.52
55WYOMING	21.4	0.48
27MC DOWELL	11.8	0.27