



STATE OF WEST VIRGINIA

Department of Revenue  
State Tax Department

Earl Ray Tomblin  
Governor

Craig A. Griffith  
State Tax Commissioner

December 28, 2011

The Honorable Jeffrey V. Kessler  
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 attached information you should have questions, please feel free to contact me.

Sincerely,

Craig A. Griffith  
State Tax Commissioner

CAG/jaj  
Attachment

cc: Charles O. Lorensen, 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 2011  
AVERAGE COST DATA**

COUNTY	AVERAGE VALUE	MULTIPLIER
19JEFFERSON	229,261	2.05
14HAMPSHIRE	197,405	1.76
33MORGAN	196,724	1.76
02BERKELEY	187,590	1.68
31MONONGALIA	160,286	1.43
40PUTNAM	148,554	1.33
13GREENBRIER	141,879	1.27
47TUCKER	140,361	1.25
16HARDY	132,011	1.18
36PENDLETON	124,861	1.12
46TAYLOR	121,417	1.08
12GRANT	119,875	1.07
29MINERAL	118,971	1.06
49UPSHUR	117,241	1.05
54WOOD	116,676	1.04
20KANAWHA	115,202	1.03
STATEWIDE	111,977	1.00
24MARION	108,660	0.97
18JACKSON	106,745	0.95
37PLEASANTS	104,998	0.94
35OHIO	102,327	0.91
17HARRISON	101,579	0.91
06CABELL	100,380	0.90
11GILMER	99,811	0.89
39PRESTON	98,968	0.88
42RANDOLPH	97,423	0.87
26MASON	96,286	0.86
21LEWIS	95,045	0.85
34NICHOLAS	85,667	0.77
43RITCHIE	84,855	0.76
04BRAXTON	83,484	0.75
41RALEIGH	78,659	0.70
01BARBOUR	76,308	0.68
52WETZEL	75,696	0.68
05BROOKE	75,439	0.67
15HANCOCK	73,470	0.66
38POCAHONTAS	71,893	0.64
10FAYETTE	70,754	0.63
09DODDRIDGE	69,787	0.62
48TYLER	69,719	0.62
44ROANE	68,620	0.61
25MARSHALL	68,535	0.61
50WAYNE	67,584	0.60
23LOGAN	66,640	0.60
28MERCER	65,756	0.59
03BOONE	65,189	0.58
32MONROE	65,068	0.58
45SUMMERS	63,835	0.57
30MINGO	54,207	0.48
22LINCOLN	52,058	0.46
07CALHOUN	51,693	0.46
53WIRT	51,177	0.46
08CLAY	49,332	0.44
51WEBSTER	40,671	0.36
55WYOMING	38,259	0.34
27MC DOWELL	20,245	0.18

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

13.14

**TAX YEAR 2011  
AVERAGE COST PER SQUARE FOOT**

COUNTY	AVG PER SQ FT	MULTIPLIER
19JEFFERSON	85.6	1.54
33MORGAN	82.2	1.48
02BERKELEY	78.6	1.41
14HAMPSHIRE	76.8	1.38
31MONONGALIA	75.2	1.35
16HARDY	66.1	1.19
47TUCKER	65.2	1.17
40PUTNAM	64.2	1.15
20KANAWHA	61.4	1.10
13GREENBRIER	58.6	1.05
35OHIO	56.8	1.02
29MINERAL	56.4	1.01
12GRANT	56.1	1.01
54WOOD	55.7	1.00
STATEWIDE	55.7	1.00
17HARRISON	54.7	0.98
24MARION	54.1	0.97
36PENDLETON	53.7	0.96
46TAYLOR	52.5	0.94
49UPSHUR	52.1	0.94
06CABELL	51.8	0.93
42RANDOLPH	51.6	0.93
39PRESTON	50.4	0.90
18JACKSON	49.4	0.89
41RALEIGH	48.9	0.88
21LEWIS	44.4	0.80
15HANCOCK	43.3	0.78
37PLEASANTS	42.8	0.77
38POCAHONTAS	42.3	0.76
26MASON	42.3	0.76
25MARSHALL	42.0	0.75
34NICHOLAS	40.3	0.72
44ROANE	40.1	0.72
10FAYETTE	39.5	0.71
05BROOKE	39.1	0.70
01BARBOUR	37.8	0.68
03BOONE	37.3	0.67
45SUMMERS	37.3	0.67
09DODDRIDGE	37.0	0.66
32MONROE	37.0	0.66
48TYLER	36.9	0.66
43RITCHIE	36.7	0.66
28MERCER	36.6	0.66
04BRAXTON	36.3	0.65
50WAYNE	35.6	0.64
52WETZEL	34.6	0.62
23LOGAN	34.2	0.61
11GILMER	33.9	0.61
53WIRT	32.4	0.58
22LINCOLN	30.7	0.55
07CALHOUN	30.3	0.54
30MINGO	28.4	0.51
08CLAY	28.0	0.50
51WEBSTER	22.8	0.41
55WYOMING	21.6	0.39
27MC DOWELL	13.6	0.24

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

6.29

**TAX YEAR 2011  
MEDIAN COST DATA**

COUNTY	MEDIAN VALUE	MULTIPLIER
19JEFFERSON	193,140	3.03
33MORGAN	158,000	2.48
02BERKELEY	151,660	2.38
14HAMPSHIRE	147,280	2.31
31MONONGALIA	128,705	2.02
40PUTNAM	120,330	1.89
12GRANT	100,205	1.57
16HARDY	99,110	1.56
47TUCKER	97,390	1.53
29MINERAL	91,300	1.43
54WOOD	87,490	1.37
36PENDLETON	87,210	1.37
20KANAWHA	86,075	1.35
24MARION	84,410	1.33
46TAYLOR	83,830	1.32
49UPSHUR	81,310	1.28
18JACKSON	81,075	1.27
37PLEASANTS	80,210	1.26
39PRESTON	78,870	1.24
35OHIO	76,580	1.20
06CABELL	74,180	1.16
42RANDOLPH	72,825	1.14
21LEWIS	72,710	1.14
13GREENBRIER	72,200	1.13
26MASON	70,660	1.11
11GILMER	69,690	1.09
17HARRISON	68,390	1.07
34NICHOLAS	63,695	1.00
STATEWIDE	63,695	1.00
43RITCHIE	62,650	0.98
15HANCOCK	60,200	0.95
52WETZEL	57,255	0.90
48TYLER	56,870	0.89
05BROOKE	56,310	0.88
44ROANE	56,310	0.88
04BRAXTON	54,980	0.86
25MARSHALL	54,965	0.86
09DODDRIDGE	53,990	0.85
41RALEIGH	53,060	0.83
01BARBOUR	51,800	0.81
32MONROE	51,430	0.81
10FAYETTE	49,205	0.77
50WAYNE	48,560	0.76
28MERCER	48,020	0.75
38POCAHONTAS	47,130	0.74
23LOGAN	46,720	0.73
45SUMMERS	45,415	0.71
03BOONE	45,225	0.71
22LINCOLN	39,800	0.62
07CALHOUN	39,100	0.61
53WIRT	37,295	0.59
08CLAY	37,200	0.58
30MINGO	37,140	0.58
51WEBSTER	28,010	0.44
55WYOMING	27,455	0.43
27MC DOWELL	13,720	0.22

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

14.08

**TAX YEAR 2011  
MEDIAN COST PER SQUARE FOOT**

COUNTY	MEDIAN PER SQ FT	MULTIPLIER
33MORGAN	89.0	2.26
19JEFFERSON	87.9	2.24
02BERKELEY	84.2	2.14
14HAMPSHIRE	83.6	2.13
31MONONGALIA	70.9	1.80
16HARDY	65.2	1.66
40PUTNAM	64.1	1.63
12GRANT	57.6	1.47
20KANAWHA	57.2	1.46
29MINERAL	56.4	1.44
36PENDLETON	56.2	1.43
54WOOD	55.1	1.40
35OHIO	54.1	1.38
24MARION	53.3	1.36
49UPSHUR	50.8	1.29
39PRESTON	49.0	1.25
18JACKSON	48.5	1.23
46TAYLOR	47.7	1.21
42RANDOLPH	47.6	1.21
06CABELL	46.9	1.19
17HARRISON	46.5	1.18
47TUCKER	45.7	1.16
21LEWIS	43.4	1.10
15HANCOCK	42.9	1.09
26MASON	42.2	1.07
37PLEASANTS	41.9	1.07
25MARSHALL	39.7	1.01
44ROANE	39.3	1.00
STATEWIDE	39.3	1.00
41RALEIGH	38.8	0.99
34NICHOLAS	38.3	0.97
32MONROE	37.7	0.96
09DODDRIDGE	37.2	0.95
05BROOKE	37.2	0.95
13GREENBRIER	37.0	0.94
38POCAHONTAS	36.2	0.92
48TYLER	35.8	0.91
43RITCHIE	35.7	0.91
10FAYETTE	35.0	0.89
45SUMMERS	34.7	0.88
01BARBOUR	34.5	0.88
52WETZEL	34.4	0.88
04BRAXTON	33.9	0.86
11GILMER	33.1	0.84
50WAYNE	32.9	0.84
28MERCER	32.1	0.82
53WIRT	31.3	0.80
23LOGAN	30.8	0.78
03BOONE	30.8	0.78
07CALHOUN	29.9	0.76
22LINCOLN	29.0	0.74
08CLAY	25.6	0.65
30MINGO	24.8	0.63
51WEBSTER	22.3	0.57
55WYOMING	20.1	0.51
27MC DOWELL	11.4	0.29
MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE		7.81