



STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

December 29, 2015

The Honorable William P. Cole
Senate Chairperson
Joint Committee on Government & Finance
Building 1, Room 229M

The Honorable Tim Armstead
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,

A handwritten signature in blue ink, appearing to read "Mark W. Matkovich".

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 2015
AVERAGE COST DATA**

COUNTY	AVERAGE VALUE	MULTIPLIER
33MORGAN	243,058	1.92
19JEFFERSON	226,149	1.79
14HAMPSHIRE	204,466	1.62
31MONONGALIA	198,676	1.57
02BERKELEY	180,103	1.42
40PUTNAM	173,872	1.38
13GREENBRIER	154,892	1.23
47TUCKER	149,362	1.18
36PENDLETON	144,211	1.14
49UPSHUR	142,974	1.13
29MINERAL	136,801	1.08
20KANAWHA	135,125	1.07
16HARDY	133,055	1.05
46TAYLOR	132,164	1.05
54WOOD	130,510	1.03
37PLEASANTS	129,118	1.02
24MARION	126,927	1.00
STATEWIDE	126,410	1.00
12GRANT	121,085	0.96
18JACKSON	118,442	0.94
35OHIO	117,738	0.93
17HARRISON	117,701	0.93
39PRESTON	115,942	0.92
21LEWIS	115,311	0.91
43RITCHIE	114,540	0.91
42RANDOLPH	113,427	0.90
06CABELL	108,734	0.86
38POCAHONTAS	106,859	0.85
26MASON	104,468	0.83
11GILMER	104,382	0.83
01BARBOUR	104,173	0.82
04BRAXTON	103,587	0.82
44ROANE	98,824	0.78
32MONROE	95,246	0.75
34NICHOLAS	94,959	0.75
41RALEIGH	92,233	0.73
52WETZEL	90,555	0.72
10FAYETTE	89,401	0.71
05BROOKE	84,795	0.67
15HANCOCK	82,297	0.65
22LINCOLN	80,797	0.64
09DODDRIDGE	79,966	0.63
48TYLER	79,930	0.63
25MARSHALL	78,344	0.62
23LOGAN	77,296	0.61
50WAYNE	76,936	0.61
28MERCER	76,621	0.61
03BOONE	74,666	0.59
45SUMMERS	73,644	0.58
53WIRT	63,318	0.50
07CALHOUN	58,647	0.46
30MINGO	58,198	0.46
08CLAY	51,273	0.41
51WEBSTER	48,788	0.39
55WYOMING	46,054	0.36
27MC DOWELL	22,360	0.18

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

10.87

**TAX YEAR 2015
AVERAGE COST PER SQUARE FOOT**

COUNTY	AVG PER SQ FT	MULTIPLIER
31MONONGALIA	88.7	1.49
33MORGAN	85.0	1.43
19JEFFERSON	82.1	1.38
02BERKELEY	74.2	1.25
40PUTNAM	73.1	1.23
14HAMPSHIRE	67.9	1.14
47TUCKER	66.5	1.12
20KANAWHA	66.0	1.11
16HARDY	64.8	1.09
13GREENBRIER	62.4	1.05
35OHIO	62.2	1.05
29MINERAL	61.8	1.04
17HARRISON	61.4	1.03
24MARION	60.5	1.02
49UPSHUR	60.5	1.02
54WOOD	60.4	1.02
STATEWIDE	59.4	1.00
42RANDOLPH	59.0	0.99
36PENDLETON	57.7	0.97
46TAYLOR	56.1	0.94
12GRANT	56.0	0.94
41RALEIGH	55.5	0.93
39PRESTON	55.0	0.93
06CABELL	54.5	0.92
18JACKSON	53.5	0.90
37PLEASANTS	50.2	0.85
15HANCOCK	48.1	0.81
21LEWIS	47.8	0.80
10FAYETTE	47.7	0.80
01BARBOUR	47.7	0.80
25MARSHALL	47.4	0.80
43RITCHIE	45.4	0.76
22LINCOLN	45.3	0.76
26MASON	44.4	0.75
44ROANE	44.1	0.74
34NICHOLAS	42.9	0.72
09DODDRIDGE	42.9	0.72
45SUMMERS	42.7	0.72
05BROOKE	42.5	0.72
48TYLER	42.1	0.71
04BRAXTON	42.0	0.71
03BOONE	41.7	0.70
28MERCER	41.6	0.70
32MONROE	40.9	0.69
52WETZEL	39.5	0.67
50WAYNE	38.9	0.65
38POCAHONTAS	38.6	0.65
11GILMER	36.2	0.61
53WIRT	36.1	0.61
23LOGAN	35.6	0.60
07CALHOUN	33.2	0.56
30MINGO	28.8	0.49
08CLAY	28.3	0.48
51WEBSTER	25.4	0.43
55WYOMING	23.7	0.40
27MC DOWELL	14.7	0.25

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

6.04

**TAX YEAR 2015
MEDIAN COST DATA**

COUNTY	MEDIAN VALUE	MULTIPLIER
19JEFFERSON	184,850	2.52
33MORGAN	177,050	2.41
31MONONGALIA	161,840	2.21
14HAMPSHIRE	145,590	1.98
02BERKELEY	144,490	1.97
40PUTNAM	141,290	1.93
47TUCKER	109,500	1.49
29MINERAL	102,870	1.40
20KANAWHA	100,630	1.37
16HARDY	98,705	1.35
24MARION	98,440	1.34
49UPSHUR	98,325	1.34
54WOOD	96,680	1.32
12GRANT	96,375	1.31
37PLEASANTS	96,145	1.31
36PENDLETON	95,910	1.31
46TAYLOR	94,160	1.28
39PRESTON	89,715	1.22
18JACKSON	88,930	1.21
21LEWIS	86,885	1.18
42RANDOLPH	86,650	1.18
35OHIO	86,400	1.18
13GREENBRIER	85,145	1.16
06CABELL	81,280	1.11
17HARRISON	80,740	1.10
43RITCHIE	76,485	1.04
26MASON	74,980	1.02
STATEWIDE	73,360	1.00
01BARBOUR	73,360	1.00
11GILMER	71,965	0.98
44ROANE	70,650	0.96
32MONROE	69,150	0.94
34NICHOLAS	67,950	0.93
52WETZEL	66,880	0.91
15HANCOCK	66,790	0.91
04BRAXTON	65,910	0.90
48TYLER	64,560	0.88
38POCAHONTAS	64,100	0.87
41RALEIGH	63,580	0.87
10FAYETTE	63,410	0.86
25MARSHALL	62,660	0.85
05BROOKE	62,320	0.85
22LINCOLN	60,245	0.82
09DODDRIDGE	60,055	0.82
28MERCER	56,720	0.77
50WAYNE	53,900	0.73
23LOGAN	53,180	0.72
45SUMMERS	52,430	0.71
03BOONE	50,550	0.69
53WIRT	46,765	0.64
07CALHOUN	43,160	0.59
30MINGO	40,160	0.55
08CLAY	36,685	0.50
51WEBSTER	33,230	0.45
55WYOMING	30,650	0.42
27MC DOWELL	14,900	0.20

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

12.41

**TAX YEAR 2015
MEDIAN COST PER SQUARE FOOT**

COUNTY	MEDIAN PER SQ FT	MULTIPLIER
31MONONGALIA	92.0	2.05
33MORGAN	90.0	2.01
19JEFFERSON	84.0	1.87
02BERKELEY	79.3	1.77
14HAMPSHIRE	74.1	1.65
40PUTNAM	72.5	1.61
16HARDY	63.9	1.42
20KANAWHA	63.0	1.40
29MINERAL	61.6	1.37
35OHIO	59.8	1.33
49UPSHUR	59.6	1.33
24MARION	59.5	1.32
54WOOD	59.4	1.32
36PENDLETON	59.4	1.32
12GRANT	56.8	1.27
42RANDOLPH	55.4	1.23
47TUCKER	54.3	1.21
39PRESTON	54.2	1.21
17HARRISON	53.9	1.20
18JACKSON	52.3	1.16
46TAYLOR	50.8	1.13
06CABELL	49.9	1.11
37PLEASANTS	49.8	1.11
15HANCOCK	47.4	1.06
21LEWIS	47.1	1.05
01BARBOUR	46.5	1.04
25MARSHALL	45.0	1.00
STATEWIDE	44.9	1.00
41RALEIGH	44.9	1.00
10FAYETTE	43.7	0.97
26MASON	43.5	0.97
44ROANE	43.4	0.97
22LINCOLN	43.1	0.96
13GREENBRIER	42.8	0.95
43RITCHIE	42.8	0.95
32MONROE	41.8	0.93
09DODDRIDGE	40.9	0.91
34NICHOLAS	40.8	0.91
05BROOKE	40.5	0.90
48TYLER	40.5	0.90
45SUMMERS	39.4	0.88
52WETZEL	39.3	0.88
04BRAXTON	38.6	0.86
28MERCER	36.8	0.82
50WAYNE	36.0	0.80
53WIRT	36.0	0.80
11GILMER	35.7	0.79
38POCAHONTAS	35.3	0.79
03BOONE	33.7	0.75
07CALHOUN	33.1	0.74
23LOGAN	32.3	0.72
08CLAY	25.7	0.57
30MINGO	25.5	0.57
51WEBSTER	24.3	0.54
55WYOMING	21.5	0.48
27MC DOWELL	12.1	0.27

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

7.60