



Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

December 17, 2019

The Honorable Mitch Carmichael
Senate President
Joint Committee on Government & Finance
State Capitol
Building 1, Room 227-M
Charleston, WV 25305

The Honorable Roger Hanshaw
Speaker of the House
Joint Committee on Government & Finance
State Capitol
Building 1, Room 228-M
Charleston, WV 25305

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 that reads "Dale W. Steager".

Dale W. Steager
State Tax Commissioner

DWS/ha

Attachment

cc: Dave Hardy, Cabinet Secretary, Department of Revenue
Aaron Allred, Staff, Joint Committee on Government & Finance
Jeff Amburgey, Director, Property Tax Division

**TAX YEAR 2019
AVERAGE COST DATA**

COUNTY	AVERAGE VALUE	MULTIPLIER
19JEFFERSON	267,764	1.87
33MORGAN	257,465	1.80
14HAMPSHIRE	224,256	1.57
31MONONGALIA	217,150	1.52
02BERKELEY	209,787	1.47
40PUTNAM	202,717	1.42
36PENDLETON	177,400	1.24
49UPSHUR	171,175	1.20
13GREENBRIER	169,697	1.19
47TUCKER	159,888	1.12
37PLEASANTS	156,637	1.10
46TAYLOR	155,848	1.09
35OHIO	153,737	1.08
54WOOD	150,053	1.05
24MARION	146,722	1.03
29MINERAL	143,158	1.00
STATEWIDE	142,930	1.00
20KANAWHA	141,563	0.99
16HARDY	136,481	0.95
39PRESTON	135,213	0.95
17HARRISON	135,128	0.95
21LEWIS	134,342	0.94
18JACKSON	130,485	0.91
01BARBOUR	127,309	0.89
32MONROE	126,615	0.89
38POCAHONTAS	124,931	0.87
43RITCHIE	124,812	0.87
42RANDOLPH	123,775	0.87
25MARSHALL	122,353	0.86
12GRANT	121,096	0.85
26MASON	120,226	0.84
44ROANE	116,818	0.82
04BRAXTON	116,670	0.82
06CABELL	116,109	0.81
03BOONE	112,535	0.79
52WETZEL	109,986	0.77
34NICHOLAS	108,478	0.76
11GILMER	99,474	0.70
41RALEIGH	97,194	0.68
05BROOKE	96,874	0.68
50WAYNE	94,226	0.66
45SUMMERS	92,663	0.65
15HANCOCK	92,348	0.65
10FAYETTE	92,030	0.64
23LOGAN	90,453	0.63
48TYLER	88,086	0.62
28MERCER	85,875	0.60
09DODDRIDGE	85,804	0.60
53WIRT	81,550	0.57
22LINCOLN	79,553	0.56
07CALHOUN	65,715	0.46
51WEBSTER	62,378	0.44
30MINGO	61,486	0.43
55WYOMING	57,824	0.40
08CLAY	53,052	0.37
27MC DOWELL	23,718	0.17

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

11.29

**TAX YEAR 2019
MEDIAN COST DATA**

COUNTY	MEDIAN VALUE	MULTIPLIER
19JEFFERSON	223,610	2.55
33MORGAN	184,280	2.10
31MONONGALIA	173,940	1.98
02BERKELEY	166,440	1.90
40PUTNAM	162,890	1.86
14HAMPSHIRE	154,390	1.76
47TUCKER	116,730	1.33
49UPSHUR	115,215	1.31
37PLEASANTS	112,215	1.28
24MARION	111,430	1.27
36PENDLETON	110,620	1.26
54WOOD	108,960	1.24
46TAYLOR	108,005	1.23
29MINERAL	105,840	1.21
20KANAWHA	104,390	1.19
39PRESTON	102,760	1.17
35OHIO	101,850	1.16
16HARDY	100,170	1.14
21LEWIS	100,100	1.14
18JACKSON	97,600	1.11
42RANDOLPH	93,710	1.07
25MARSHALL	93,270	1.06
12GRANT	93,080	1.06
32MONROE	93,050	1.06
13GREENBRIER	92,720	1.06
17HARRISON	92,280	1.05
01BARBOUR	90,255	1.03
06CABELL - MEDIAN	87,630	1.00
26MASON	84,970	0.97
43RITCHIE	84,320	0.96
44ROANE	81,565	0.93
52WETZEL	80,310	0.92
34NICHOLAS	77,580	0.89
38POCAHONTAS	77,170	0.88
15HANCOCK	74,975	0.86
04BRAXTON	73,425	0.84
48TYLER	70,950	0.81
05BROOKE	70,265	0.80
03BOONE	69,800	0.80
11GILMER	68,560	0.78
50WAYNE	67,430	0.77
41RALEIGH	67,210	0.77
10FAYETTE	65,605	0.75
45SUMMERS	63,750	0.73
28MERCER	63,570	0.73
09DODDRIDGE	63,340	0.72
22LINCOLN	59,280	0.68
53WIRT	58,080	0.66
23LOGAN	58,050	0.66
07CALHOUN	47,400	0.54
30MINGO	42,940	0.49
51WEBSTER	41,690	0.48
08CLAY	37,520	0.43
55WYOMING	35,980	0.41
27MC DOWELL	15,570	0.18

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

14.36

TAX YEAR 2019
AVERAGE COST PER SQUARE FOOT

COUNTY	AVG PER SQ FT	MULTIPLIER
31MONONGALIA	93.0	1.47
19JEFFERSON	92.8	1.47
02BERKELEY	82.1	1.30
33MORGAN	81.9	1.30
40PUTNAM	78.7	1.24
35OHIO	69.4	1.10
47TUCKER	67.9	1.07
24MARION	67.7	1.07
14HAMPSHIRE	67.4	1.07
13GREENBRIER	67.0	1.06
17HARRISON	66.9	1.06
54WOOD	66.7	1.05
20KANAWHA	66.4	1.05
36PENDLETON	65.3	1.03
16HARDY	64.5	1.02
46TAYLOR	63.4	1.00
51WEBSTER	63.2	1.00
AVERAGE	63.2	1.00
42RANDOLPH	62.8	0.99
49UPSHUR	62.8	0.99
29MINERAL	61.5	0.97
39PRESTON	60.0	0.95
18JACKSON	57.8	0.91
37PLEASANTS	57.6	0.91
41RALEIGH	57.6	0.91
06CABELL	56.6	0.90
25MARSHALL	54.3	0.86
15HANCOCK	53.4	0.85
12GRANT	53.3	0.84
21LEWIS	52.3	0.83
32MONROE	50.7	0.80
45SUMMERS	50.2	0.79
43RITCHIE	49.1	0.78
01BARBOUR	49.0	0.78
26MASON	49.0	0.77
10FAYETTE	48.7	0.77
52WETZEL	47.3	0.75
44ROANE	47.2	0.75
05BROOKE	47.1	0.75
34NICHOLAS	46.5	0.74
28MERCER	45.9	0.73
09DODDRIDGE	45.7	0.72
48TYLER	45.7	0.72
50WAYNE	45.2	0.72
04BRAXTON	44.1	0.70
22LINCOLN	43.1	0.68
53WIRT	42.8	0.68
03BOONE	41.5	0.66
38POCAHONTAS	38.8	0.61
23LOGAN	37.4	0.59
07CALHOUN	36.7	0.58
11GILMER	35.0	0.55
51WEBSTER	31.0	0.49
30MINGO	29.3	0.46
08CLAY	27.8	0.44
55WYOMING	24.7	0.39
27MC DOWELL	15.3	0.24

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE 6.10

**TAX YEAR 2019
MEDIAN COST PER SQUARE FOOT**

COUNTY	MEDIAN PER SQ FT	MULTIPLIER
19JEFFERSON	97.1	2.00
31MONONGALIA	95.7	1.97
33MORGAN	88.2	1.82
02BERKELEY	87.7	1.81
40PUTNAM	81.4	1.68
14HAMPSHIRE	72.9	1.50
36PENDLETON	66.1	1.36
24MARION	65.9	1.36
35OHIO	65.4	1.35
54WOOD	65.3	1.34
20KANAWHA	63.9	1.32
16HARDY	63.2	1.30
49UPSHUR	61.5	1.27
29MINERAL	61.0	1.26
39PRESTON	59.6	1.23
17HARRISON	59.5	1.23
42RANDOLPH	59.1	1.22
47TUCKER	58.7	1.21
46TAYLOR	57.3	1.18
18JACKSON	56.2	1.16
37PLEASANTS	55.7	1.15
12GRANT	54.4	1.12
15HANCOCK	52.8	1.09
25MARSHALL	52.6	1.08
06CABELL	52.2	1.08
32MONROE	52.2	1.08
21LEWIS	51.4	1.06
01BARBOUR - MEDIAN	48.5	1.00
26MASON	48.0	0.99
52WETZEL	47.0	0.97
41RALEIGH	46.9	0.97
44ROANE	46.7	0.96
13GREENBRIER	46.5	0.96
45SUMMERS	46.4	0.96
43RITCHIE	45.8	0.94
05BROOKE	44.9	0.93
34NICHOLAS	44.6	0.92
10FAYETTE	44.5	0.92
48TYLER	44.0	0.91
50WAYNE	43.2	0.89
09DODDRIDGE	43.2	0.89
53WIRT	41.7	0.86
22LINCOLN	41.4	0.85
04BRAXTON	41.1	0.85
28MERCER	40.8	0.84
36POCAHONTAS	37.6	0.78
07CALHOUN	36.2	0.75
03BOONE	34.4	0.71
11GILMER	34.2	0.70
23LOGAN	33.8	0.70
51WEBSTER	29.8	0.61
30MINGO	26.1	0.54
08CLAY	25.4	0.52
55WYOMING	22.6	0.47
27MC DOWELL	12.5	0.26

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

7.76