



Dave Hardy
Secretary of Revenue

Matthew Irby
State Tax Commissioner

STATE TAX DEPARTMENT

December 30, 2021

The Honorable Craig Blair
Senate President
Joint Committee on Government & Finance
State Capitol
Building 1, Room 229-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, appearing to read "M. Irby", written over a horizontal line.

Matthew R. Irby
State Tax Commissioner

Attachment

CC: Dave Hardy, Cabinet Secretary, Department of Revenue
Aaron Allred, Staff, Joint Committee on Government & Finance
Michael White, Director, Property Tax Division

TAX YEAR 2021

AVERAGE COST DATA			
	County	AVG APPRAISED VALUE	MULTIPLIER
19	JEFFERSON	279,253	1.84
14	HAMPSHIRE	237,551	1.57
02	BERKELEY	232,184	1.53
31	MONONGALIA	224,670	1.48
40	PUTNAM	213,473	1.41
36	PENDLETON	189,999	1.25
49	UPSHUR	189,651	1.25
13	GREENBRIER	180,428	1.19
46	TAYLOR	171,500	1.13
35	OHIO	170,981	1.13
37	PLEASANTS	167,743	1.11
54	WOOD	165,401	1.09
47	TUCKER	163,759	1.08
24	MARION	160,789	1.06
29	MINERAL	151,641	1.00
	State Average	151,474	1.00
16	HARDY	143,203	0.95
21	LEWIS	142,899	0.94
20	KANAWHA	142,765	0.94
25	MARSHALL	142,693	0.94
17	HARRISON	142,327	0.94
39	PRESTON	142,217	0.94
18	JACKSON	136,109	0.90
38	POCAHONTAS	134,075	0.89
43	RITCHIE	133,725	0.88
01	BARBOUR	130,859	0.86
32	MONROE	130,684	0.86
42	RANDOLPH	129,498	0.85
04	BRAXTON	126,785	0.84
12	GRANT	125,735	0.83
26	MASON	124,972	0.83
44	ROANE	124,141	0.82
52	WETZEL	121,707	0.80
06	CABELL	119,846	0.79
11	GILMER	116,976	0.77
03	BOONE	114,339	0.75
34	NICHOLAS	112,604	0.74
05	BROOKE	100,275	0.66
50	WAYNE	100,190	0.66
15	HANCOCK	100,049	0.66
45	SUMMERS	97,383	0.64
41	RALEIGH	97,242	0.64
23	LOGAN	92,834	0.61
48	TYLER	92,408	0.61
10	FAYETTE	90,415	0.60
28	MERCER	89,215	0.59
53	WIRT	88,728	0.59
09	DODDRIDGE	88,625	0.59
22	LINCOLN	81,776	0.54
07	CALHOUN	70,027	0.46
51	WEBSTER	63,075	0.42
55	WYOMING	61,930	0.41
30	MINGO	60,871	0.40
08	CLAY	54,147	0.36
27	MCDOWELL	25,006	0.17
MOST EXPENSIVE VS LEAST EXPENSIVE		11.17	

TAX YEAR 2021

MEDIAN COST DATA

County	MEDIAN VALUE	MULTIPLIER	
19	JEFFERSON	234,440	2.60
33	MORGAN	201,500	2.24
02	BERKELEY	184,400	2.05
31	MONONGALIA	178,570	1.98
40	POTNAM	170,510	1.89
14	HAMPSHIRE	160,795	1.79
49	UPSHUR	127,880	1.42
24	MARION	122,290	1.35
37	PLEASANTS	120,700	1.34
47	TUCKER	119,620	1.33
36	PENDLETON	118,950	1.32
48	TAYLOR	118,770	1.32
54	WOOD	117,480	1.31
29	MINERAL	111,450	1.24
35	OHIO	110,760	1.23
39	PRESTON	105,100	1.18
21	LEWIS	105,830	1.18
20	KANAWHA	105,240	1.17
25	MARSHALL	104,580	1.16
18	HARDY	103,830	1.15
18	JACKSON	100,380	1.12
13	GREENERIER	95,970	1.10
42	RANDOLPH	97,660	1.09
17	HARRISON	95,570	1.07
12	GRANT	95,415	1.06
32	MONROE	95,330	1.06
01	BARBOUR	92,100	1.02
06	CABELL	90,000	1.00
26	MASON	89,165	0.98
43	RITCHIE	88,115	0.98
52	WETZEL	86,880	0.97
44	ROANE	86,360	0.96
38	POCAHONTAS	81,530	0.91
15	HANCOCK	80,870	0.90
34	NICHOLAS	79,720	0.89
04	BRAXTON	79,290	0.88
48	TYLER	74,210	0.82
11	GILMER	73,785	0.82
05	BROOKE	72,685	0.81
03	BOONE	71,605	0.80
50	WAYNE	70,890	0.78
41	RALEIGH	66,930	0.74
28	MERCER	66,500	0.74
45	SUMMERS	66,130	0.73
09	DODDRIDGE	65,350	0.73
10	FAYETTE	63,865	0.71
53	WIRT	61,725	0.69
22	LINCOLN	60,220	0.67
23	LOGAN	58,990	0.67
07	CALHOUN	51,100	0.57
30	MINGO	42,530	0.47
51	WEBSTER	42,400	0.47
08	CLAY	38,675	0.43
55	WYOMING	38,115	0.42
27	MCDOWELL	16,000	0.18

MOST EXPENSIVE VS LEAST EXPENSIVE	14.65
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TAX YEAR 2021

AVERAGE COST PER SQUARE FOOT			
	County	AVC Value per Sq Ft	MULTIPLIER
19	JEFFERSON	95.21	1.46
31	MONONGALIA	94.18	1.44
02	BERKELEY	90.09	1.38
33	MORGAN	86.93	1.33
40	PUTNAM	80.98	1.24
24	MARION	72.83	1.12
54	WOOD	70.74	1.08
35	OHIO	69.49	1.06
13	GREENBRIER	69.05	1.06
47	TUCKER	68.72	1.05
17	HARRISON	68.55	1.05
14	HAMPSHIRE	68.04	1.04
36	PENDLETON	67.07	1.03
46	TAYLOR	66.94	1.02
16	HARDY	66.36	1.02
20	KANAWHA	66.15	1.01
	State Average	65.32	1.00
42	RANDOLPH	64.93	0.99
49	UPSHUR	63.71	0.98
29	MINERAL	63.24	0.97
39	PRESTON	61.64	0.94
37	PLEASANTS	59.71	0.91
25	MARSHALL	59.47	0.91
18	JACKSON	59.07	0.90
06	CABELL	58.09	0.89
15	HANCOCK	57.30	0.88
41	RALEIGH	57.14	0.87
12	GRANT	54.30	0.83
21	LEWIS	54.16	0.83
43	RITCHIE	52.21	0.80
45	SUMMERS	51.78	0.79
32	MONROE	51.18	0.78
52	WETZEL	51.00	0.78
26	MASON	50.31	0.77
01	BARBOUR	49.96	0.76
44	ROANE	49.42	0.76
05	BROOKE	48.07	0.74
48	TYLER	47.66	0.73
09	DODDRIDGE	47.61	0.73
10	FAYETTE	47.47	0.73
28	MERCER	47.39	0.73
04	BRAXTON	47.37	0.73
34	NICHOLAS	47.00	0.72
50	WAYNE	46.85	0.72
53	WIRT	44.36	0.68
22	LINCOLN	43.53	0.67
03	BOONE	41.06	0.63
38	POCAHONTAS	39.31	0.60
07	CALHOUN	38.13	0.58
23	LOGAN	38.04	0.58
11	GILMER	36.95	0.57
51	WEBSTER	30.72	0.47
30	MINGO	28.97	0.44
08	CLAY	28.17	0.43
55	WYOMING	25.05	0.38
27	MCDOWELL	15.19	0.23

MOST EXPENSIVE VS LEAST EXPENSIVE

6.27

TAX YEAR 2021

MEDIAN COST PER SQUARE FOOT			
	County	Median SFLA	MULTIPLIER
19	JEFFERSON	100.35	2.00
31	MONONGALIA	96.85	1.93
02	BERKELEY	95.89	1.91
33	MORGAN	93.53	1.86
40	PUTNAM	83.77	1.67
14	HAMPSHIRE	73.38	1.46
24	MARION	71.31	1.42
54	WOOD	69.18	1.38
36	PENDLETON	66.79	1.33
35	OHIO	65.25	1.30
16	HARDY	64.36	1.28
20	KANAWHA	63.74	1.27
29	MINERAL	62.78	1.25
49	UPSHUR	62.39	1.24
42	RANDOLPH	61.19	1.22
17	HARRISON	61.02	1.22
46	TAYLOR	60.86	1.21
39	PRESTON	60.65	1.21
47	TUCKER	60.02	1.20
37	PLEASANTS	57.73	1.15
25	MARSHALL	57.36	1.14
18	JACKSON	57.05	1.14
15	HANCOCK	56.88	1.13
12	GRANT	55.11	1.10
32	MONROE	52.98	1.06
06	CABELL	52.88	1.05
21	LEWIS	52.63	1.05
52	WETZEL	50.19	1.00
01	BARBOUR	49.79	0.99
26	MASON	49.20	0.98
44	ROANE	48.74	0.97
45	SUMMERS	48.22	0.96
13	GREENBRIER	47.99	0.96
43	RITCHIE	47.77	0.95
41	RALEIGH	46.63	0.93
48	TYLER	45.99	0.92
05	BROOKE	45.95	0.92
34	NICHOLAS	45.08	0.90
09	DODDRIDGE	45.04	0.90
50	WAYNE	44.70	0.89
04	BRAXTON	44.31	0.88
53	WIRT	43.10	0.86
10	FAYETTE	42.82	0.85
28	MERCER	42.24	0.84
22	LINCOLN	41.49	0.83
07	CALHOUN	37.35	0.74
38	POCAHONTAS	37.05	0.74
11	GILMER	35.21	0.70
23	LOGAN	34.56	0.69
03	BOONE	34.26	0.68
51	WEBSTER	29.59	0.59
30	MINGO	25.82	0.51
08	CLAY	25.75	0.51
55	WYOMING	22.94	0.46
27	MCDOWELL	12.53	0.25

MOST EXPENSIVE VS LEAST EXPENSIVE	8.01
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