



Dave Hardy
Secretary of Revenue

Matthew Irby
State Tax Commissioner

STATE TAX DEPARTMENT

December 30, 2022

The Honorable Craig Blair
Senate President
Joint Committee on Government & Finance
State Capitol Complex
Building 1, Room 229M
Charleston, WV 25305

The Honorable Roger Hanshaw
Speaker of the House
Joint Committee on Government & Finance
State Capitol Complex
Building 1, Room 228M
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 "Matthew R. Irby".

Matthew R. Irby
State Tax Commissioner

Attachment

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

**TAX YEAR 2022
AVERAGE COST DATA**

	County		AVG APPRAISED VALUE	MULTIPLIER
19	JEFFERSON	\$	312,665.55	2.22
33	MORGAN	\$	301,904.72	2.14
02	BERKELEY	\$	253,007.77	1.80
14	HAMPSHIRE	\$	242,165.62	1.72
31	MONONGALIA	\$	229,476.14	1.63
40	PUTNAM	\$	222,092.10	1.58
36	PENDLETON	\$	201,645.38	1.43
49	UPSHUR	\$	197,468.74	1.40
13	GREENBRIER	\$	187,045.24	1.33
35	OHIO	\$	180,604.54	1.28
46	TAYLOR	\$	180,255.59	1.28
47	TUCKER	\$	176,103.18	1.25
54	WOOD	\$	174,346.78	1.24
37	PLEASANTS	\$	171,373.45	1.22
24	MARION	\$	168,618.21	1.20
16	HARDY	\$	153,542.23	1.09
29	MINERAL	\$	152,802.97	1.09
01	BARBOUR	\$	151,054.55	1.07
21	LEWIS	\$	150,623.81	1.07
20	KANAWHA	\$	149,455.47	1.06
25	MARSHALL	\$	146,533.37	1.04
17	HARRISON	\$	146,504.17	1.04
39	PRESTON	\$	146,044.79	1.04
43	RITCHIE	\$	143,950.95	1.02
STATE AVERAGE		\$	140,755.52	1.00
04	BRAXTON	\$	138,983.38	0.99
18	JACKSON	\$	138,270.09	0.98
38	POCAHONTAS	\$	137,650.45	0.98
11	GILMER	\$	133,959.95	0.95
32	MONROE	\$	133,428.52	0.95
42	RANDOLPH	\$	133,126.95	0.95
12	GRANT	\$	129,814.60	0.92
26	MASON	\$	128,435.55	0.91
44	ROANE	\$	127,879.61	0.91
52	WETZEL	\$	127,106.16	0.90
06	CABELL	\$	125,407.74	0.89
03	BOONE	\$	120,790.98	0.86
34	NICHOLAS	\$	115,739.44	0.82
45	SUMMERS	\$	103,920.91	0.74
50	WAYNE	\$	103,789.49	0.74
05	BROOKE	\$	103,691.36	0.74
15	HANCOCK	\$	102,795.31	0.73
48	TYLER	\$	102,784.35	0.73
41	RALEIGH	\$	100,694.82	0.72
28	MERCER	\$	95,684.64	0.68
23	LOGAN	\$	94,875.67	0.67
10	FAYETTE	\$	93,550.00	0.66
09	DODDRIDGE	\$	90,748.74	0.64
53	WIRT	\$	87,376.18	0.62
22	LINCOLN	\$	81,442.71	0.58
07	CALHOUN	\$	70,048.72	0.50
08	CLAY	\$	64,261.71	0.46
30	MINGO	\$	64,038.50	0.45
51	WEBSTER	\$	63,496.77	0.45
55	WYOMING	\$	62,744.76	0.45
27	MCDOWELL	\$	25,730.16	0.18
MOST EXPENSIVE VS LEAST EXPENSIVE				12.15

**TAX YEAR 2022
MEDIAN COST DATA**

COUNTY		MEDIAN VALUE		MULTIPLIER
19	JEFFERSON	\$	262,385.00	2.61
33	MORGAN	\$	211,050.00	2.10
02	BERKELEY	\$	201,540.00	2.00
31	MONONGALIA	\$	182,790.00	1.82
40	PUTNAM	\$	177,090.00	1.76
14	HAMPSHIRE	\$	163,030.00	1.62
49	UPSHUR	\$	134,035.00	1.33
47	TUCKER	\$	130,600.00	1.30
24	MARION	\$	127,640.00	1.27
46	TAYLOR	\$	126,000.00	1.25
36	PENDLETON	\$	125,390.00	1.25
54	WOOD	\$	123,100.00	1.22
37	PLEASANTS	\$	122,590.00	1.22
35	OHIO	\$	114,840.00	1.14
29	MINERAL	\$	111,680.00	1.11
20	KANAWHA	\$	110,890.00	1.10
21	LEWIS	\$	110,125.00	1.09
16	HARDY	\$	109,930.00	1.09
39	PRESTON	\$	108,885.00	1.08
25	MARSHALL	\$	107,240.00	1.07
01	BARBOUR	\$	105,235.00	1.05
13	GREENBRIER	\$	104,150.00	1.03
18	JACKSON	\$	102,060.00	1.01
42	RANDOLPH (MEDIAN)	\$	100,690.00	1.00
17	HARRISON	\$	99,210.00	0.99
12	GRANT	\$	98,010.00	0.97
32	MONROE	\$	97,295.00	0.97
06	CABELL	\$	93,970.00	0.93
43	RITCHIE	\$	90,650.00	0.90
52	WETZEL	\$	90,315.00	0.90
26	MASON	\$	89,950.00	0.89
44	ROANE	\$	88,330.00	0.88
04	BRAXTON	\$	86,620.00	0.86
11	GILMER	\$	86,620.00	0.86
15	HANCOCK	\$	83,140.00	0.83
38	POCAHONTAS	\$	82,495.00	0.82
34	NICHOLAS	\$	81,260.00	0.81
48	TYLER	\$	79,200.00	0.79
03	BOONE	\$	75,305.00	0.75
05	BROOKE	\$	74,830.00	0.74
28	MERCER	\$	72,735.00	0.72
50	WAYNE	\$	72,700.00	0.72
45	SUMMERS	\$	70,330.00	0.70
41	RALEIGH	\$	69,560.00	0.69
09	DODDRIDGE	\$	66,720.00	0.66
10	FAYETTE	\$	66,380.00	0.66
53	WIRT	\$	61,375.00	0.61
23	LOGAN	\$	61,355.00	0.61
22	LINCOLN	\$	60,335.00	0.60
07	CALHOUN	\$	50,460.00	0.50
08	CLAY	\$	46,240.00	0.46
30	MINGO	\$	44,540.00	0.44
51	WEBSTER	\$	42,460.00	0.42
55	WYOMING	\$	38,620.00	0.38
27	MCDOWELL	\$	16,200.00	0.16
MOST EXPENSIVE VS LEAST EXPENSIVE				16.19

**TAX YEAR 2022
AVERAGE COST PER SQUARE FOOT**

COUNTY		AVG VALUE PER SQ FOOT	MULTIPLIER
19	JEFFERSON	105.93	1.84
02	BERKELEY	97.64	1.70
31	MONONGALIA	95.27	1.66
33	MORGAN	89.82	1.56
40	PUTNAM	83.54	1.45
24	MARION	75.93	1.32
47	TUCKER	73.53	1.28
54	WOOD	73.21	1.27
35	OHIO	71.34	1.24
13	GREENBRIER	70.71	1.23
16	HARDY	70.51	1.23
17	HARRISON	69.54	1.21
20	KANAWHA	68.91	1.20
36	PENDLETON	68.69	1.20
14	HAMPSHIRE	68.27	1.19
46	TAYLOR	67.72	1.18
42	RANDOLPH	66.33	1.15
49	UPSHUR	64.72	1.13
29	MINERAL	62.94	1.10
39	PRESTON	62.56	1.09
37	PLEASANTS	60.62	1.06
06	CABELL	60.48	1.05
18	JACKSON	59.72	1.04
25	MARSHALL	59.32	1.03
41	RALEIGH	58.89	1.03
15	HANCOCK	58.71	1.02
STATE AVERAGE		57.45	1.00
12	GRANT	55.71	0.97
43	RITCHIE	55.48	0.97
21	LEWIS	54.80	0.95
45	SUMMERS	53.94	0.94
01	BARBOUR	53.81	0.94
52	WETZEL	52.05	0.91
32	MONROE	51.91	0.90
04	BRAXTON	51.33	0.89
26	MASON	51.13	0.89
28	MERCER	50.79	0.88
44	ROANE	50.33	0.88
05	BROOKE	49.37	0.86
10	FAYETTE	48.90	0.85
48	TYLER	48.78	0.85
09	DODDRIDGE	48.66	0.85
50	WAYNE	47.65	0.83
34	OHIO	47.57	0.83
53	WIRT	43.94	0.76
22	LINCOLN	43.26	0.75
03	BOONE	42.96	0.75
11	GILMER	40.80	0.71
38	POCAHONTAS	40.16	0.70
23	LOGAN	38.70	0.67
07	CALHOUN	38.12	0.66
08	CLAY	33.25	0.58
51	WEBSTER	30.49	0.53
30	MINGO	30.30	0.53
55	WYOMING	25.27	0.44
27	MCDOWELL	15.32	0.27
MOST EXPENSIVE VS LEAST EXPENSIVE			6.91

**TAX YEAR 2022
MEDIAN COST PER SQUARE FOOT**

	COUNTY	MEDIAN SF/EA	MULTIPLIER
19	JEFFERSON	111.73	2.02
02	BERKELEY	103.70	1.88
31	MONONGALIA	97.79	1.77
33	MORGAN	96.36	1.74
40	PUTNAM	86.32	1.56
24	MARION	74.25	1.34
14	HAMPSHIRE	73.38	1.33
54	WOOD	71.72	1.30
36	PENDLETON	68.14	1.23
16	HARDY	67.30	1.22
20	KANAWHA	67.01	1.21
35	OHIO	66.69	1.21
47	TUCKER	64.03	1.16
49	UPSHUR	63.42	1.15
29	MINERAL	62.51	1.13
42	RANDOLPH	62.44	1.13
46	TAYLOR	62.42	1.13
17	HARRISON	61.98	1.12
39	PRESTON	61.33	1.11
37	PLEASANTS	58.57	1.06
15	HANCOCK	58.42	1.06
18	JACKSON	57.78	1.05
25	MARSHALL	57.34	1.04
12	GRANT	56.26	1.02
06	CABELL	55.26	1.00
STATE AVERAGE		55.23	1.00
32	MONROE	53.87	0.98
21	LEWIS	53.29	0.96
01	BARBOUR	53.02	0.96
43	RITCHIE	51.49	0.93
52	WETZEL	51.27	0.93
45	SUMMERS	50.17	0.91
26	MASON	50.12	0.91
13	GREENBRIER	49.79	0.90
44	ROANE	49.71	0.90
04	BRAXTON	48.08	0.87
41	RALEIGH	48.01	0.87
05	BROOKE	47.23	0.86
48	TYLER	46.43	0.84
28	MERCER	45.99	0.83
09	DODDRIDGE	45.80	0.83
34	NICHOLAS	45.41	0.82
50	WAYNE	45.40	0.82
10	FAYETTE	44.29	0.80
53	WIRT	42.75	0.77
22	LINCOLN	41.42	0.75
11	GILMER	38.99	0.71
38	POCAHONTAS	37.52	0.68
07	CALHOUN	37.40	0.68
03	BOONE	35.78	0.65
23	LOGAN	35.13	0.64
08	CLAY	30.76	0.56
51	WEBSTER	29.59	0.54
30	MINGO	27.00	0.49
55	WYOMING	23.24	0.42
27	MCDOWELL	12.59	0.23
MOST EXPENSIVE VS LEAST EXPENSIVE			4.38