



**Larry Pack**  
Acting Secretary of Revenue

**Matthew Irby**  
State Tax Commissioner

**STATE TAX DEPARTMENT**

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December 28, 2023

The Honorable  
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, appearing to read "Matthew R. Irby".

Matthew R. Irby  
State Tax Commissioner

MI/ct  
Attachment

CC: Larry Pack, Acting Cabinet Secretary, Department of Revenue

**TAX YEAR 2023  
AVERAGE COST DATA**

County	AVG APPRAISED VALUE	MULTIPLIER
19 JEFFERSON	\$366,623.40	2.49
33 MORGAN	\$309,231.75	2.10
02 BERKELEY	\$277,315.95	1.88
14 HAMPSHIRE	\$246,679.68	1.67
31 MONONGALIA	\$238,782.08	1.62
40 PUTNAM	\$229,272.23	1.56
36 PENDLETON	\$211,247.17	1.43
49 UPSHUR	\$203,249.39	1.38
47 TUCKER	\$197,490.10	1.34
13 GREENBRIER	\$196,087.90	1.33
46 TAYLOR	\$187,694.82	1.27
54 WOOD	\$184,636.47	1.25
35 OHIO	\$183,479.28	1.24
37 PLEASANTS	\$181,036.26	1.23
24 MARION	\$178,027.69	1.21
16 HARDY	\$160,275.90	1.09
01 BARBOUR	\$158,658.39	1.08
21 LEWIS	\$158,498.88	1.08
38 POCAHONTAS	\$157,752.31	1.07
20 KANAWHA	\$156,499.30	1.06
39 PRESTON	\$155,129.61	1.05
43 RITCHIE	\$154,299.19	1.05
29 MINERAL	\$154,233.60	1.05
25 MARSHALL	\$152,337.93	1.03
17 HARRISON	\$149,990.81	1.02
<b>STATE AVERAGE</b>		
	<b>\$147,434.71</b>	<b>1.00</b>
18 JACKSON	\$143,339.59	0.97
04 BRAXTON	\$139,842.97	0.95
42 RANDOLPH	\$139,344.27	0.95
32 MONROE	\$136,290.19	0.92
11 GILMER	\$135,083.51	0.92
03 BOONE	\$133,160.78	0.90
26 MASON	\$132,013.48	0.90
44 ROANE	\$131,708.45	0.89
52 WETZEL	\$131,377.53	0.89
12 GRANT	\$130,720.34	0.89
06 CABELL	\$130,010.31	0.88
34 NICHOLAS	\$118,241.30	0.80
45 SUMMERS	\$117,031.03	0.79
50 WAYNE	\$107,950.25	0.73
48 TYLER	\$106,495.16	0.72
05 BROOKE	\$106,174.80	0.72
15 HANCOCK	\$103,363.64	0.70
28 MERCER	\$102,999.13	0.70
41 RALEIGH	\$98,919.60	0.67
23 LOGAN	\$97,471.20	0.66
10 FAYETTE	\$94,829.79	0.64
09 DODDRIDGE	\$91,056.35	0.62
53 WIRT	\$89,396.38	0.61
22 LINCOLN	\$82,578.15	0.56
07 CALHOUN	\$71,320.95	0.48
30 MINGO	\$68,521.48	0.46
08 CLAY	\$66,953.77	0.45
55 WYOMING	\$63,589.59	0.43
51 WEBSTER	\$62,914.60	0.43
27 MCDOWELL	\$27,680.16	0.19
<b>MOST EXPENSIVE VS LEAST EXPENSIVE</b>		<b>13.24</b>

**TAX YEAR 2023  
MEDIAN COST DATA**

County	MEDIAN VALUE	MULTIPLIER
19 JEFFERSON	\$308,150.00	3.11
02 BERKELEY	\$221,400.00	2.23
33 MORGAN	\$215,425.00	2.17
31 MONONGALIA	\$187,720.00	1.89
40 PUTNAM	\$183,900.00	1.86
14 HAMPSHIRE	\$167,170.00	1.69
47 TUCKER	\$148,480.00	1.50
49 UPSHUR	\$137,650.00	1.39
24 MARION	\$134,020.00	1.35
46 TAYLOR	\$133,655.00	1.35
36 PENDLETON	\$129,885.00	1.31
54 WOOD	\$129,020.00	1.30
37 PLEASANTS	\$127,930.00	1.29
35 OHIO	\$116,955.00	1.18
20 KANAWHA	\$115,675.00	1.17
39 PRESTON	\$115,275.00	1.16
21 LEWIS	\$114,750.00	1.16
16 HARDY	\$113,680.00	1.15
29 MINERAL	\$112,400.00	1.13
25 MARSHALL	\$109,710.00	1.11
13 GREENBRIER	\$109,200.00	1.10
01 BARBOUR	\$105,840.00	0.90
42 RANDOLPH	\$105,590.00	1.07
18 JACKSON	\$105,440.00	1.06
17 HARRISON	\$101,570.00	1.03
43 RITCHIE	\$100,080.00	1.01
32 MONROE	\$99,770.00	1.01
12 GRANT (MEDIAN)	\$99,075.00	1.00
06 CABELL	\$96,885.00	0.98
52 WETZEL	\$93,550.00	0.94
26 MASON	\$91,825.00	0.93
44 ROANE	\$91,045.00	0.92
38 POCAHONTAS	\$90,370.00	0.91
11 GILMER	\$86,570.00	0.87
04 BRAXTON	\$86,090.00	0.87
15 HANCOCK	\$83,660.00	0.84
03 BOONE	\$82,730.00	0.84
34 NICHOLAS	\$82,600.00	0.83
48 TYLER	\$81,120.00	0.82
28 MERCER	\$78,555.00	0.79
45 SUMMERS	\$76,955.00	0.78
05 BROOKE	\$76,550.00	0.77
50 WAYNE	\$75,370.00	0.76
10 FAYETTE	\$67,580.00	0.68
09 DODDRIDGE	\$67,085.00	0.68
41 RALEIGH	\$65,570.00	0.66
23 LOGAN	\$63,475.00	0.64
53 WIRT	\$63,190.00	0.64
22 LINCOLN	\$61,065.00	0.62
07 CALHOUN	\$51,340.00	0.52
08 CLAY	\$47,640.00	0.48
30 MINGO	\$47,460.00	0.48
51 WEBSTER	\$42,370.00	0.43
55 WYOMING	\$39,070.00	0.39
27 MCDOWELL	\$17,245.00	0.17
<b>MOST EXPENSIVE VS LEAST EXPENSIVE</b>		<b>17.87</b>

**TAX YEAR 2023  
AVERAGE COST PER SQUARE FOOT**

County	AVC Value per Sq Ft	MULTIPLIER
19 JEFFERSON	123.26	2.08
02 BERKELEY	106.71	1.80
31 MONONGALIA	97.17	1.64
33 MORGAN	90.90	1.53
40 PUTNAM	85.52	1.44
47 TUCKER	81.83	1.38
24 MARION	79.41	1.34
54 WOOD	76.03	1.28
16 HARDY	73.15	1.23
13 GREENBRIER	72.17	1.22
20 KANAWHA	71.72	1.21
35 OHIO	71.23	1.20
17 HARRISON	70.68	1.19
36 PENDLETON	70.11	1.18
46 TAYLOR	69.67	1.17
42 RANDOLPH	68.99	1.16
14 HAMPSHIRE	68.33	1.15
39 PRESTON	65.73	1.11
49 UPSHUR	64.85	1.09
37 PLEASANTS	63.56	1.07
29 MINERAL	62.78	1.06
06 CABELL	61.74	1.04
18 JACKSON	61.12	1.03
25 MARSHALL	59.65	1.01
<b>STATE AVERAGE</b>	<b>59.29</b>	<b>1.00</b>
15 HANCOCK	58.90	0.99
43 RITCHIE	58.31	0.98
41 RALEIGH	57.64	0.97
21 LEWIS	56.42	0.95
12 GRANT	55.82	0.94
45 SUMMERS	55.38	0.93
28 MERCER	54.52	0.92
01 BARBOUR	53.42	0.90
52 WETZEL	52.92	0.89
32 MONROE	52.73	0.89
26 MASON	52.02	0.88
04 BRAXTON	51.68	0.87
44 ROANE	51.54	0.87
05 BROOKE	50.20	0.85
10 FAYETTE	49.37	0.83
09 DODDRIDGE	49.24	0.83
48 TYLER	49.23	0.83
50 WAYNE	49.17	0.83
34 NICHOLAS	47.91	0.81
03 BOONE	46.67	0.79
38 POCAHONTAS	45.39	0.77
53 WIRT	45.06	0.76
22 LINCOLN	43.69	0.74
11 GILMER	40.77	0.69
23 LOGAN	39.56	0.67
07 CALHOUN	38.67	0.65
08 CLAY	34.22	0.58
30 MINGO	32.37	0.55
51 WEBSTER	30.23	0.51
55 WYOMING	25.47	0.43
27 MCDOWELL	16.37	0.28
<b>MOST EXPENSIVE VS LEAST EXPENSIVE</b>		<b>7.53</b>

**TAX YEAR 2023  
MEDIAN COST PER SQUARE FOOT**

County	Median SFLA	MULTIPLIER
19 JEFFERSON	130.36	2.44
02 BERKELEY	112.94	2.12
31 MONONGALIA	99.53	1.87
33 MORGAN	97.10	1.82
40 PUTNAM	88.45	1.66
24 MARION	77.40	1.45
54 WOOD	74.63	1.40
14 HAMPSHIRE	73.64	1.38
20 KANAWHA	69.54	1.30
16 HARDY	69.14	1.30
36 PENDLETON	68.94	1.29
47 TUCKER	68.78	1.29
35 OHIO	66.87	1.25
42 RANDOLPH	65.03	1.22
46 TAYLOR	64.83	1.22
39 PRESTON	64.32	1.21
49 UPSHUR	63.69	1.19
17 HARRISON	62.94	1.18
29 MINERAL	62.28	1.17
37 PLEASANTS	61.39	1.15
18 JACKSON	59.07	1.11
15 HANCOCK	58.78	1.10
25 MARSHALL	57.50	1.08
12 GRANT	56.67	1.06
06 CABELL	56.26	1.06
21 LEWIS	54.62	1.02
32 MONROE	54.41	1.02
43 RITCHIE	53.32	1.00
52 WETZEL	52.58	0.99
45 SUMMERS	51.81	0.97
01 BARBOUR	51.28	0.96
13 GREENBRIER	51.19	0.96
44 ROANE	50.91	0.95
26 MASON	50.82	0.95
28 MERCER	49.67	0.93
04 BRAXTON	48.26	0.91
05 BROOKE	48.12	0.90
09 DODDRIDGE	46.80	0.88
50 WAYNE	46.79	0.88
48 TYLER	46.77	0.88
34 NICHOLAS	45.70	0.86
41 RALEIGH	45.41	0.85
10 FAYETTE	44.71	0.84
53 WIRT	43.84	0.82
22 LINCOLN	41.58	0.78
38 POCAHONTAS	40.79	0.77
11 GILMER	38.94	0.73
03 BOONE	38.82	0.73
07 CALHOUN	38.05	0.71
23 LOGAN	36.02	0.68
08 CLAY	31.58	0.59
51 WEBSTER	29.53	0.55
30 MINGO	28.73	0.54
55 WYOMING	23.49	0.44
27 MCDOWELL	13.30	0.25
<b>MOST EXPENSIVE VS LEAST EXPENSIVE</b>		<b>9.80</b>