



STATE OF WEST VIRGINIA

Department of Revenue  
State Tax Department

Earl Ray Tomblin  
Governor

Craig A. Griffith  
State Tax Commissioner

December 20, 2012

The Honorable Jeffrey V. Kessler  
Senate Chairperson  
Joint Committee on Government & Finance  
Building 1, Room 227M

The Honorable Richard Thompson  
House Chairperson  
Joint Committee on Government & Finance  
Building 1, Room 234M

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,

Craig A. Griffith  
State Tax Commissioner

CAG/jaj

Attachment

cc: Charles O. Lorensen, Cabinet Secretary  
Department of Tax and Revenue

Aaron Allred and John Homburg, Staff  
Joint Committee on Government & Finance

Jeffrey A. Amburgey, Director  
Property Tax Division

**TAX YEAR 2012  
AVERAGE COST DATA**

COUNTY	AVERAGE VALUE	MULTIPLIER
19JEFFERSON	214,784	1.89
14HAMPSHIRE	200,480	1.76
33MORGAN	197,164	1.73
02BERKELEY	174,001	1.53
31MONONGALIA	161,023	1.42
40PUTNAM	150,125	1.32
13GREENBRIER	137,873	1.21
47TUCKER	137,428	1.21
16HARDY	130,440	1.15
36PENDLETON	128,277	1.13
46TAYLOR	123,086	1.08
29MINERAL	122,895	1.08
49UPSHUR	122,814	1.08
20KANAWHA	121,583	1.07
12GRANT	118,451	1.04
54WOOD	118,262	1.04
24MARION	114,922	1.01
STATEWIDE	113,684	1.00
18JACKSON	108,789	0.96
17HARRISON	106,380	0.94
37PLEASANTS	105,656	0.93
35OHIO	104,704	0.92
39PRESTON	103,694	0.91
06CABELL	103,441	0.91
42RANDOLPH	102,312	0.90
21LEWIS	100,025	0.88
26MASON	97,181	0.85
11GILMER	96,457	0.85
43RITCHIE	87,429	0.77
34NICHOLAS	86,251	0.76
04BRAXTON	84,590	0.74
41RALEIGH	79,236	0.70
01BARBOUR	78,287	0.69
05BROOKE	76,786	0.68
52WETZEL	76,017	0.67
38POCAHONTAS	74,059	0.65
44ROANE	73,878	0.65
10FAYETTE	73,846	0.65
15HANCOCK	73,734	0.65
32MONROE	72,248	0.64
48TYLER	71,582	0.63
25MARSHALL	71,140	0.63
09DODDRIDGE	69,783	0.61
23LOGAN	68,910	0.61
45SUMMERS	68,113	0.60
50WAYNE	67,809	0.60
28MERCER	67,147	0.59
03BOONE	66,128	0.58
30MINGO	56,836	0.50
22LINCOLN	52,996	0.47
53WIRT	51,995	0.46
07CALHOUN	50,743	0.45
08CLAY	47,917	0.42
51WEBSTER	40,466	0.36
55WYOMING	37,756	0.33
27MC DOWELL	20,290	0.18

**TAX YEAR 2012  
AVERAGE COST PER SQUARE FOOT**

COUNTY	AVG PER SQ FT	MULTIPLIER
19JEFFERSON	80.5	1.44
33MORGAN	77.9	1.40
31MONONGALIA	75.7	1.36
14HAMPSHIRE	75.3	1.35
02BERKELEY	72.7	1.30
16HARDY	65.0	1.17
40PUTNAM	64.3	1.15
47TUCKER	63.2	1.13
20KANAWHA	62.9	1.13
35OHIO	57.6	1.03
29MINERAL	57.5	1.03
24MARION	57.0	1.02
13GREENBRIER	56.8	1.02
17HARRISON	56.7	1.02
STATEWIDE	55.7	1.00
54WOOD	55.7	1.00
12GRANT	55.6	1.00
36PENDLETON	54.0	0.97
42RANDOLPH	53.7	0.96
49UPSHUR	53.6	0.96
46TAYLOR	52.8	0.95
06CABELL	52.8	0.95
39PRESTON	51.7	0.93
18JACKSON	50.4	0.90
41RALEIGH	49.1	0.88
21LEWIS	45.8	0.82
15HANCOCK	43.4	0.78
25MARSHALL	43.3	0.78
37PLEASANTS	43.0	0.77
44ROANE	42.9	0.77
26MASON	42.6	0.76
38POCAHONTAS	42.0	0.75
34NICHOLAS	40.1	0.72
10FAYETTE	40.1	0.72
05BROOKE	39.7	0.71
45SUMMERS	39.2	0.70
01BARBOUR	38.4	0.69
32MONROE	37.9	0.68
48TYLER	37.9	0.68
43RITCHIE	37.6	0.67
03BOONE	37.6	0.67
09DODDRIDGE	37.5	0.67
28MERCER	37.2	0.67
04BRAXTON	36.5	0.66
50WAYNE	35.3	0.63
52WETZEL	34.5	0.62
23LOGAN	33.6	0.60
11GILMER	33.1	0.59
53WIRT	32.7	0.59
22LINCOLN	31.0	0.56
07CALHOUN	30.3	0.54
30MINGO	29.2	0.52
08CLAY	27.6	0.50
51WEBSTER	22.9	0.41
55WYOMING	21.5	0.39
27MC DOWELL	13.6	0.24

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

5.93

**TAX YEAR 2012  
MEDIAN COST DATA**

COUNTY	MEDIAN VALUE	MULTIPLIER
19JEFFERSON	177,495	2.77
33MORGAN	154,695	2.41
14HAMPSHIRE	148,220	2.31
02BERKELEY	140,900	2.20
31MONONGALIA	132,640	2.07
40PUTNAM	121,070	1.89
12GRANT	99,355	1.55
16HARDY	97,820	1.52
29MINERAL	93,350	1.46
47TUCKER	92,180	1.44
20KANAWHA	90,490	1.41
24MARION	89,100	1.39
54WOOD	88,900	1.39
36PENDLETON	88,480	1.38
46TAYLOR	85,765	1.34
49UPSHUR	84,240	1.31
18JACKSON	82,700	1.29
39PRESTON	81,480	1.27
37PLEASANTS	81,050	1.26
35OHIO	77,840	1.21
06CABELL	77,545	1.21
42RANDOLPH	77,290	1.20
21LEWIS	76,190	1.19
13GREENBRIER	72,960	1.14
17HARRISON	72,070	1.12
26MASON	70,070	1.09
11GILMER	66,665	1.04
43RITCHIE	64,150	1.00
STATEWIDE	64,150	1.00
34NICHOLAS	63,720	0.99
44ROANE	60,595	0.94
15HANCOCK	60,240	0.94
48TYLER	58,280	0.91
52WETZEL	57,620	0.90
05BROOKE	57,230	0.89
25MARSHALL	56,790	0.89
32MONROE	56,140	0.88
04BRAXTON	55,470	0.86
01BARBOUR	54,810	0.85
09DODDRIDGE	53,890	0.84
41RALEIGH	53,420	0.83
10FAYETTE	51,100	0.80
28MERCER	48,810	0.76
50WAYNE	48,430	0.75
45SUMMERS	48,340	0.75
23LOGAN	48,240	0.75
38POCAHONTAS	47,860	0.75
03BOONE	45,860	0.71
22LINCOLN	39,855	0.62
30MINGO	38,530	0.60
53WIRT	37,690	0.59
07CALHOUN	37,410	0.58
08CLAY	36,960	0.58
51WEBSTER	27,880	0.43
55WYOMING	27,210	0.42
27MC DOWELL	13,880	0.22

**MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE**

**12.79**



**TAX YEAR 2012  
MEDIAN COST PER SQUARE FOOT**

COUNTY	MEDIAN PER SQ FT	MULTIPLIER
33MORGAN	84.6	2.07
19JEFFERSON	82.2	2.01
14HAMPSHIRE	82.1	2.01
02BERKELEY	77.9	1.90
31MONONGALIA	77.9	1.90
16HARDY	64.1	1.57
40PUTNAM	64.1	1.57
20KANAWHA	59.1	1.44
29MINERAL	57.3	1.40
12GRANT	57.0	1.39
36PENDLETON	56.5	1.38
24MARION	55.9	1.37
54WOOD	55.3	1.35
35OHIO	54.8	1.34
49UPSHUR	52.0	1.27
39PRESTON	50.6	1.24
42RANDOLPH	50.2	1.23
18JACKSON	49.3	1.20
17HARRISON	48.8	1.19
06CABELL	48.3	1.18
46TAYLOR	48.1	1.18
21LEWIS	45.0	1.10
47TUCKER	43.9	1.07
44ROANE	42.9	1.05
15HANCOCK	42.8	1.05
37PLEASANTS	42.5	1.04
26MASON	41.9	1.03
25MARSHALL	40.9	1.00
STATEWIDE	40.9	1.00
41RALEIGH	38.9	0.95
32MONROE	38.6	0.94
09DODDRIDGE	38.0	0.93
34NICHOLAS	38.0	0.93
05BROOKE	37.7	0.92
13GREENBRIER	37.2	0.91
48TYLER	37.0	0.90
43RITCHIE	36.4	0.89
01BARBOUR	36.2	0.88
38POCAHONTAS	36.0	0.88
10FAYETTE	35.7	0.87
45SUMMERS	35.5	0.87
52WETZEL	34.3	0.84
04BRAXTON	33.7	0.82
11GILMER	32.8	0.80
50WAYNE	32.7	0.80
28MERCER	32.5	0.80
53WIRT	31.8	0.78
03BOONE	30.9	0.76
23LOGAN	30.7	0.75
07CALHOUN	29.8	0.73
22LINCOLN	29.0	0.71
30MINGO	25.5	0.62
08CLAY	25.3	0.62
51WEBSTER	22.4	0.55
55WYOMING	20.0	0.49
27MC DOWELL	11.4	0.28