

Larry Pack
Secretary of Revenue



STATE TAX DEPARTMENT

Matthew Irby
State Tax Commissioner

December 27, 2024

The Honorable Craig Blair
Senate President and Co-Chairperson
Joint Committee on Government and Finance
Building 1, Room 229M
State Capitol Complex
1900 Kanawha Blvd, East
Charleston, WV 25305

The Honorable Roger Hanshaw
Speaker of the House of Delegates and Co- Chairperson
Joint Committee on Government and Finance
Building 1, Room 228M
State Capitol Complex
1900 Kanawha Blvd, East
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 blue ink signature of Matthew Irby, consisting of a stylized 'M' and 'I' followed by a horizontal line.

Matthew Irby
State Tax Commissioner

Attachment

cc: Larry Pack, Cabinet Secretary, Department of Revenue
Joint Committee on Government & Finance
Legislative Librarian

**TAX YEAR 2024
AVERAGE COST DATA**

County	AVG APPRAISED VALUE	MULTIPLIER
19 JEFFERSON	\$373,559.70	2.40
33 MORGAN	\$325,459.18	2.10
02 BERKELEY	\$287,049.41	1.85
14 HAMPSHIRE	\$255,939.55	1.65
40 PUTNAM	\$245,975.67	1.58
31 MONONGALIA	\$245,912.86	1.58
36 PENDLETON	\$228,037.84	1.47
47 TUCKER	\$222,766.83	1.43
49 UPSHUR	\$215,281.02	1.39
13 GREENBRIER	\$209,923.37	1.35
46 TAYLOR	\$200,547.41	1.29
54 WOOD	\$197,631.86	1.27
37 PLEASANTS	\$195,599.07	1.26
35 OHIO	\$188,821.84	1.22
24 MARION	\$187,531.47	1.21
16 HARDY	\$171,253.09	1.10
38 POCAHONTAS	\$169,023.07	1.09
21 LEWIS	\$168,783.46	1.09
20 KANAWHA	\$165,588.97	1.07
17 HARRISON	\$165,077.63	1.06
01 BARBOUR	\$164,643.96	1.06
29 MINERAL	\$162,620.54	1.05
39 PRESTON	\$161,742.98	1.04
43 RITCHIE	\$159,398.71	1.03
25 MARSHALL	\$156,431.15	1.01
STATE AVERAGE	\$155,340.23	1.00
11 GLMER	\$147,873.84	0.95
18 JACKSON	\$147,517.60	0.95
42 RANDOLPH	\$146,771.02	0.94
03 BOONE	\$146,296.35	0.94
26 MASON	\$144,373.63	0.93
04 BRAXTON	\$143,339.96	0.92
32 MONROE	\$140,489.62	0.90
44 ROANE	\$138,769.28	0.89
12 GRANT	\$138,737.76	0.89
52 WETZEL	\$133,656.45	0.86
06 CABELL	\$132,850.99	0.86
45 SUMMERS	\$132,381.12	0.85
34 NICHOLAS	\$124,217.06	0.80
28 MERCER	\$113,857.00	0.73
50 WAYNE	\$110,871.24	0.71
05 BROOKE	\$109,254.34	0.70
48 TYLER	\$106,035.10	0.68
15 HANCOCK	\$105,831.72	0.68
41 RALEIGH	\$102,326.61	0.66
10 FAYETTE	\$102,065.99	0.66
23 LOGAN	\$99,807.82	0.64
09 DODDRIDGE	\$96,166.74	0.62
53 WIRT	\$94,720.51	0.61
22 LINCOLN	\$82,553.90	0.53
08 CLAY	\$75,412.18	0.49
07 CALHOUN	\$73,423.10	0.47
30 MINGO	\$72,916.26	0.47
55 WYOMING	\$65,415.79	0.42
51 WEBSTER	\$63,105.42	0.41
27 MCDOWELL	\$28,071.80	0.18
MOST EXPENSIVE VS LEAST EXPENSIVE		13.31

**TAX YEAR 2024
MEDIAN COST DATA**

County	MEDIAN VALUE	MULTIPLIER
19 JEFFERSON	\$314,800.00	3.13
02 BERKELEY	\$230,510.00	2.29
33 MORGAN	\$226,400.00	2.25
40 PUTNAM	\$196,230.00	1.95
31 MONONGALIA	\$191,445.00	1.91
14 HAMPSHIRE	\$174,420.00	1.74
47 TUCKER	\$164,715.00	1.64
49 UPSHUR	\$147,170.00	1.46
46 TAYLOR	\$140,950.00	1.40
24 MARION	\$140,495.00	1.40
36 PENDLETON	\$139,530.00	1.39
37 PLEASANTS	\$138,915.00	1.38
54 WOOD	\$137,580.00	1.37
20 KANAWHA	\$121,990.00	1.21
21 LEWIS	\$121,530.00	1.21
39 PRESTON	\$120,110.00	1.20
35 OHIO	\$119,900.00	1.19
16 HARDY	\$117,205.00	1.17
29 MINERAL	\$116,840.00	1.16
13 GREENBRIER	\$116,760.00	1.16
25 MARSHALL	\$112,120.00	1.12
42 RANDOLPH	\$111,165.00	1.11
17 HARRISON	\$110,870.00	1.10
18 JACKSON	\$107,770.00	1.07
32 MONROE	\$103,430.00	1.03
43 RITCHIE	\$103,275.00	1.03
12 GRANT	\$103,205.00	1.03
26 MASON (MEDIAN)	\$100,475.00	1.00
06 CABELL	\$98,970.00	0.99
38 POCAHONTAS	\$96,850.00	0.96
11 GILMER	\$95,750.00	0.95
52 WETZEL	\$95,700.00	0.95
44 ROANE	\$94,250.00	0.94
01 BARBOUR	\$110,580.00	0.89
03 BOONE	\$91,450.00	0.91
04 BRAXTON	\$87,930.00	0.88
28 MERCER	\$87,480.00	0.87
45 SUMMERS	\$87,055.00	0.87
34 NICHOLAS	\$85,465.00	0.85
15 HANCOCK	\$85,085.00	0.85
05 BROOKE	\$78,830.00	0.78
48 TYLER	\$77,680.00	0.77
50 WAYNE	\$77,035.00	0.77
10 FAYETTE	\$72,225.00	0.72
09 DODDRIDGE	\$69,800.00	0.69
41 RALEIGH	\$69,700.00	0.69
53 WIRT	\$67,240.00	0.67
23 LOGAN	\$65,140.00	0.65
22 LINCOLN	\$61,050.00	0.61
08 CLAY	\$53,280.00	0.53
07 CALHOUN	\$52,100.00	0.52
30 MINGO	\$50,240.00	0.50
51 WEBSTER	\$42,335.00	0.42
55 WYOMING	\$40,030.00	0.40
27 MCDOWELL	\$17,540.00	0.17
MOST EXPENSIVE VS LEAST EXPENSIVE		17.95

AVERAGE COST PER SQUARE FOOT

County	AVC Value per Sq Ft	MULTIPLIER
19 JEFFERSON	124.94	2.03
02 BERKELEY	109.82	1.78
31 MONONGALIA	98.63	1.60
33 MORGAN	94.03	1.53
47 TUCKER	91.53	1.49
40 PUTNAM	90.69	1.47
24 MARION	82.79	1.34
54 WOOD	80.99	1.32
17 HARRISON	76.71	1.25
13 GREENBRIER	75.83	1.23
16 HARDY	75.38	1.22
20 KANAWHA	75.29	1.22
36 PENDLETON	73.16	1.19
42 RANDOLPH	72.29	1.17
35 OHIO	71.89	1.17
46 TAYLOR	71.58	1.16
37 PLEASANTS	69.61	1.13
14 HAMPSHIRE	69.11	1.12
39 PRESTON	67.77	1.10
49 UPSHUR	66.55	1.08
29 MINERAL	65.03	1.06
06 CABELL	62.43	1.01
18 JACKSON	62.20	1.01

STATE AVERAGE	61.58	1.00
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25 MARSHALL	60.29	0.98
28 MERCER	60.22	0.98
15 HANCOCK	59.99	0.97
43 RITCHIE	59.77	0.97
41 RALEIGH	59.39	0.96
21 LEWIS	58.24	0.95
12 GRANT	57.49	0.93
45 SUMMERS	57.30	0.93
26 MASON	56.29	0.91
01 BARBOUR	54.93	0.89
32 MONROE	54.10	0.88
52 WETZEL	53.61	0.87
44 ROANE	52.97	0.86
04 BRAXTON	52.89	0.86
10 FAYETTE	52.65	0.86
05 BROOKE	51.46	0.84
09 DODDRIDGE	50.59	0.82
03 BOONE	50.40	0.82
50 WAYNE	50.17	0.81
34 NICHOLAS	49.77	0.81
48 TYLER	48.08	0.78
38 POCAHONTAS	48.02	0.78
53 WIRT	47.17	0.77
11 GILMER	44.85	0.73
22 LINCOLN	43.39	0.70
23 LOGAN	40.29	0.65
07 CALHOUN	39.38	0.64
08 CLAY	37.78	0.61
30 MINGO	34.42	0.56
51 WEBSTER	30.33	0.49
55 WYOMING	26.03	0.42
27 MCDOWELL	16.47	0.27

MOST EXPENSIVE VS LEAST EXPENSIVE

7.59

TAX YEAR 2024
MEDIAN COST PER SQUARE FOOT

County	Median SFLA	MULTIPLIER
19 JEFFERSON	132.48	2.39
02 BERKELEY	116.70	2.10
33 MORGAN	100.90	1.82
31 MONONGALIA	100.63	1.81
40 PUTNAM	93.79	1.69
24 MARION	80.56	1.45
54 WOOD	79.34	1.43
47 TUCKER	76.95	1.39
14 HAMPSHIRE	75.15	1.35
20 KANAWHA	72.84	1.31
36 PENDLETON	71.46	1.29
16 HARDY	70.34	1.27
42 RANDOLPH	68.09	1.23
17 HARRISON	68.07	1.23
35 OHIO	67.23	1.21
37 PLEASANTS	67.08	1.21
46 TAYLOR	66.98	1.21
39 PRESTON	66.09	1.19
49 UPSHUR	65.40	1.18
29 MINERAL	64.22	1.16
18 JACKSON	60.14	1.08
15 HANCOCK	59.91	1.08
12 GRANT	58.09	1.05
25 MARSHALL	57.94	1.04
06 CABELL	57.16	1.03
32 MONROE	56.21	1.01
21 LEWIS	56.08	1.01
28 MERCER (MEDIAN)	55.47	1.00
43 RITCHIE	55.11	0.99
26 MASON	54.83	0.99
13 GREENBRIER	53.96	0.97
45 SUMMERS	53.86	0.97
52 WETZEL	53.35	0.96
01 BARBOUR	52.79	0.95
44 ROANE	52.18	0.94
05 BROOKE	49.32	0.89
04 BRAXTON	49.11	0.89
09 DODDRIDGE	48.16	0.87
41 RALEIGH	48.14	0.87
50 WAYNE	47.63	0.86
10 FAYETTE	47.30	0.85
34 NICHOLAS	47.16	0.85
53 WIRT	46.35	0.84
48 TYLER	45.22	0.82
38 POCAHONTAS	42.88	0.77
11 GILMER	42.87	0.77
03 BOONE	42.08	0.76
22 LINCOLN	41.53	0.75
07 CALHOUN	38.38	0.69
23 LOGAN	36.63	0.66
08 CLAY	35.04	0.63
30 MINGO	30.53	0.55
51 WEBSTER	29.50	0.53
55 WYOMING	23.87	0.43
27 MCDOWELL	13.40	0.24
MOST EXPENSIVE VS LEAST EXPENSIVE		9.88