



STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Jim Justice
Governor

Dale W. Steager
Tax Commissioner

December 28, 2017

The Honorable Mitch Carmichael
Senate Chairperson
Joint Committee on Government & Finance
Building 1, Room 227M
1900 Kanawha Blvd., East
Charleston, WV 25305

The Honorable Tim Armstead
House Chairperson
Joint Committee on Government & Finance
Building 1, Room 228M
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. This report compares average and median costs of single dwelling residential property by county and includes various multipliers that are specified in Section 11-1-2b.

If after review of the attached information you should have questions, please feel free to contact me.

Sincerely,

A handwritten signature in black ink that reads "Dale W. Steager".

Dale W. Steager
State Tax Commissioner

DWS/jaj
Attachment

cc: Dave Hardy, Cabinet Secretary
Department of Revenue

Aaron Allred, Staff
Joint Committee on Government & Finance

✓ Jeff Amburgey, Director
Property Tax Division

**TAX YEAR 2017
MEDIAN COST PER SQUARE FOOT**

COUNTY	MEDIAN PER SQ FT	MULTIPLIER
31MONONGALIA	94.3	2.00
19JEFFERSON	90.1	1.91
33MORGAN	87.0	1.84
02BERKELEY	82.2	1.74
40PUTNAM	79.0	1.67
14HAMPSHIRE	73.8	1.56
16HARDY	63.4	1.34
20KANAWHA	62.6	1.33
35OHIO	62.5	1.32
24MARION	62.5	1.32
36PENDLETON	62.4	1.32
54WOOD	62.1	1.32
49UPSHUR	61.5	1.30
29MINERAL	61.3	1.30
39PRESTON	57.7	1.22
42RANDOLPH	57.6	1.22
17HARRISON	57.5	1.22
47TUCKER	56.5	1.20
12GRANT	55.6	1.18
37PLEASANTS	54.8	1.16
18JACKSON	54.5	1.15
46TAYLOR	53.2	1.13
06CABELL	50.9	1.08
32MONROE	50.9	1.08
15HANCOCK	49.4	1.05
21LEWIS	49.1	1.04
25MARSHALL	48.1	1.02
01BARBOUR - MEDIAN	47.2	1.00
41RALEIGH	46.7	0.99
26MASON	46.2	0.98
10FAYETTE	45.0	0.95
44ROANE	44.3	0.94
52WETZEL	43.6	0.92
43RITCHIE	43.4	0.92
13GREENBRIER	43.3	0.92
05BROOKE	43.0	0.91
34NICHOLAS	42.6	0.90
45SUMMERS	42.4	0.90
48TYLER	42.3	0.90
22LINCOLN	42.3	0.90
09DODDRIDGE	42.1	0.89
50WAYNE	41.7	0.88
28MERCER	38.9	0.82
04BRAXTON	37.6	0.80
53WIRT	36.9	0.78
38POCAHONTAS	36.2	0.77
07CALHOUN	34.3	0.73
11GILMER	34.2	0.73
03BOONE	34.0	0.72
23LOGAN	33.7	0.71
51WEBSTER	28.5	0.60
08CLAY	25.5	0.54
30MINGO	25.5	0.54
55WYOMING	22.1	0.47
27MC DOWELL	12.4	0.26

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

7.62

**TAX YEAR 2017
AVERAGE COST DATA**

COUNTY	AVERAGE VALUE	MULTIPLIER
19JEFFERSON	247,486	1.85
33MORGAN	245,453	1.83
14HAMPSHIRE	214,810	1.60
31MONONGALIA	208,529	1.56
02BERKELEY	192,544	1.44
40PUTNAM	185,954	1.39
13GREENBRIER	158,109	1.18
36PENDLETON	157,580	1.18
49UPSHUR	156,797	1.17
47TUCKER	156,242	1.17
37PLEASANTS	148,275	1.11
46TAYLOR	143,182	1.07
29MINERAL	138,769	1.04
54WOOD	138,714	1.04
24MARION	135,552	1.01
20KANAWHA	134,617	1.01
16HARDY	134,008	1.00
STATEWIDE	133,864	1.00
35OHIO	132,509	0.99
17HARRISON	127,026	0.95
39PRESTON	126,584	0.95
18JACKSON	125,906	0.94
21LEWIS	122,478	0.91
12GRANT	120,642	0.90
01BARBOUR	120,386	0.90
42RANDOLPH	119,294	0.89
38POCAHONTAS	116,926	0.87
43RITCHIE	116,716	0.87
32MONROE	116,707	0.87
26MASON	113,244	0.85
06CABELL	112,349	0.84
44ROANE	107,759	0.80
04BRAXTON	104,105	0.78
34NICHOLAS	101,782	0.76
52WETZEL	101,657	0.76
25MARSHALL	101,210	0.76
11GILMER	99,143	0.74
03BOONE	97,179	0.73
41RALEIGH	96,670	0.72
10FAYETTE	91,897	0.69
05BROOKE	91,784	0.69
23LOGAN	88,987	0.66
50WAYNE	87,496	0.65
15HANCOCK	86,058	0.64
09DODDRIDGE	83,878	0.63
48TYLER	83,527	0.62
45SUMMERS	83,021	0.62
28MERCER	81,609	0.61
22LINCOLN	79,942	0.60
53WIRT	66,980	0.50
07CALHOUN	61,680	0.46
30MINGO	59,584	0.45
51WEBSTER	58,405	0.44
08CLAY	52,738	0.39
55WYOMING	51,702	0.39
27MC DOWELL	23,340	0.17

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

10.60

**TAX YEAR 2017
AVERAGE COST PER SQUARE FOOT**

COUNTY	AVG PER SQ FT	MULTIPLIER
31MONONGALIA	90.8	1.49
19JEFFERSON	87.3	1.43
33MORGAN	81.0	1.33
02BERKELEY	77.2	1.26
40PUTNAM	76.5	1.25
14HAMPSHIRE	68.1	1.12
47TUCKER	67.4	1.10
35OHIO	66.0	1.08
20KANAWHA	65.3	1.07
17HARRISON	64.8	1.06
16HARDY	64.5	1.06
24MARION	63.8	1.05
54WOOD	63.4	1.04
13GREENBRIER	63.3	1.04
49UPSHUR	62.8	1.03
29MINERAL	61.5	1.01
42RANDOLPH	61.4	1.01
STATEWIDE	61.1	1.00
36PENDLETON	60.7	0.99
46TAYLOR	59.3	0.97
39PRESTON	58.3	0.95
41RALEIGH	57.6	0.94
37PLEASANTS	56.0	0.92
18JACKSON	56.0	0.92
06CABELL	55.5	0.91
12GRANT	54.7	0.90
25MARSHALL	50.4	0.82
15HANCOCK	50.1	0.82
21LEWIS	49.7	0.81
32MONROE	49.1	0.80
10FAYETTE	49.0	0.80
01BARBOUR	48.0	0.79
26MASON	47.1	0.77
43RITCHIE	46.9	0.77
45SUMMERS	46.2	0.76
44ROANE	45.0	0.74
05BROOKE	45.0	0.74
09DODDRIDGE	44.8	0.73
34NICHOLAS	44.6	0.73
22LINCOLN	44.4	0.73
52WETZEL	43.9	0.72
28MERCER	43.9	0.72
48TYLER	43.8	0.72
50WAYNE	43.6	0.71
03BOONE	40.8	0.67
04BRAXTON	40.5	0.66
38POCAHONTAS	38.8	0.64
23LOGAN	37.5	0.61
53WIRT	36.8	0.60
11GILMER	35.0	0.57
07CALHOUN	34.6	0.57
51WEBSTER	29.8	0.49
30MINGO	28.8	0.47
08CLAY	28.0	0.46
55WYOMING	24.2	0.40
27MC DOWELL	15.1	0.25

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

6.01

**TAX YEAR 2017
MEDIAN COST DATA**

COUNTY	MEDIAN VALUE	MULTIPLIER
19JEFFERSON	203,790	2.52
33MORGAN	176,490	2.18
31MONONGALIA	169,125	2.09
40PUTNAM	153,560	1.90
02BERKELEY	153,300	1.90
14HAMPSHIRE	149,550	1.85
47TUCKER	113,880	1.41
37PLEASANTS	107,970	1.34
49UPSHUR	105,320	1.30
24MARION	104,145	1.29
29MINERAL	104,000	1.29
36PENDLETON	101,640	1.26
54WOOD	101,600	1.26
20KANAWHA	100,060	1.24
16HARDY	99,600	1.23
46TAYLOR	99,250	1.23
39PRESTON	96,695	1.20
12GRANT	94,280	1.17
18JACKSON	93,740	1.16
35OHIO	93,720	1.16
21LEWIS	92,190	1.14
42RANDOLPH	90,860	1.12
17HARRISON	87,615	1.08
32MONROE	87,220	1.08
13GREENBRIER	85,240	1.05
01BARBOUR	84,165	1.04
06CABELL	84,085	1.04
26MASON - MEDIAN	80,870	1.00
43RITCHIE	79,430	0.98
25MARSHALL	78,320	0.97
44ROANE	76,300	0.94
52WETZEL	74,910	0.93
34NICHOLAS	73,550	0.91
38POCAHONTAS	71,430	0.88
15HANCOCK	69,730	0.86
11GILMER	68,695	0.85
48TYLER	67,560	0.84
05BROOKE	66,675	0.82
41RALEIGH	66,500	0.82
10FAYETTE	65,505	0.81
04BRAXTON	65,225	0.81
50WAYNE	63,490	0.79
03BOONE	63,305	0.78
09DODDRIDGE	63,045	0.78
28MERCER	60,235	0.74
22LINCOLN	59,980	0.74
45SUMMERS	57,435	0.71
23LOGAN	57,255	0.71
53WIRT	49,600	0.61
07CALHOUN	45,310	0.56
30MINGO	41,260	0.51
51WEBSTER	39,360	0.49
08CLAY	37,375	0.46
55WYOMING	33,395	0.41
27MC DOWELL	15,315	0.19

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

13.31