



**Dave Hardy**  
Secretary of Revenue

**Dale W. Steager**  
State Tax Commissioner

**STATE TAX DEPARTMENT**

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December 21, 2018

The Honorable Mitch Carmichael  
Senate Chairperson  
Joint Committee on Government & Finance  
State Capitol  
Building 1, Room 227M  
Charleston, WV 25305

The Honorable Roger Hanshaw  
House Chairperson  
Joint Committee on Government & Finance  
State Capitol  
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 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 2018  
AVERAGE COST DATA**

COUNTY	AVERAGE VALUE	MULTIPLIER
JEFFERSON	252,851	1.82
MORGAN	248,161	1.79
HAMPSHIRE	219,471	1.58
MONONGALIA	215,149	1.55
BERKELEY	202,208	1.46
PUTNAM	195,115	1.40
UPSHUR	168,624	1.21
PENDLETON	165,982	1.20
GREENBRIER	165,018	1.19
TUCKER	157,357	1.13
OHIO	148,817	1.07
PLEASANTS	147,912	1.06
TAYLOR	147,152	1.06
WOOD	144,622	1.04
MINERAL	141,119	1.02
MARION	140,683	1.01
KANAWHA	139,485	1.00
STATEWIDE	138,888	1.00
HARDY	135,740	0.98
HARRISON	131,636	0.95
PRESTON	130,534	0.94
LEWIS	129,980	0.94
JACKSON	128,995	0.93
BARBOUR	125,749	0.91
RANDOLPH	122,224	0.88
MONROE	121,408	0.87
GRANT	120,888	0.87
POCAHONTAS	120,644	0.87
RITCHIE	119,934	0.86
MASON	116,378	0.84
BOONE	114,826	0.83
CABELL	114,688	0.83
ROANE	114,370	0.82
MARSHALL	112,738	0.81
BRAXTON	111,875	0.81
WETZEL	108,130	0.78
NICHOLAS	104,520	0.75
GILMER	97,218	0.70
RALEIGH	96,674	0.70
BROOKE	94,519	0.68
FAYETTE	92,897	0.67
WAYNE	91,127	0.66
HANCOCK	89,685	0.65
LOGAN	89,633	0.65
SUMMERS	87,935	0.63
DODDRIDGE	85,750	0.62
TYLER	85,037	0.61
MERCER	83,385	0.60
LINCOLN	80,825	0.58
WIRT	72,158	0.52
CALHOUN	64,039	0.46
WEBSTER	60,899	0.44
MINGO	59,730	0.43
WYOMING	55,402	0.40
CLAY	53,373	0.38
MC DOWELL	23,580	0.17

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

10.72

**TAX YEAR 2018  
MEDIAN COST DATA**

COUNTY	MEDIAN VALUE	MULTIPLIER
JEFFERSON	209,330	2.45
MORGAN	177,640	2.08
MONONGALIA	173,145	2.03
BERKELEY	160,300	1.87
PUTNAM	159,105	1.86
HAMPSHIRE	152,530	1.78
TUCKER	114,020	1.33
UPSHUR	112,890	1.32
MARION	108,170	1.27
PLEASANTS	107,840	1.26
WOOD	105,335	1.23
PENDLETON	105,115	1.23
MINERAL	104,760	1.23
TAYLOR	104,200	1.22
KANAWHA	103,400	1.21
HARDY	99,705	1.17
PRESTON	99,380	1.16
OHIO	98,460	1.15
LEWIS	97,605	1.14
JACKSON	95,745	1.12
GRANT	93,470	1.09
RANDOLPH	92,770	1.09
GREENBRIER	90,140	1.05
HARRISON	89,880	1.05
MONROE	89,530	1.05
BARBOUR	89,265	1.04
CABELL	86,120	1.01
<b>MARSHALL - MEDIAN</b>	<b>85,500</b>	<b>1.00</b>
MASON	82,950	0.97
RITCHIE	81,570	0.95
ROANE	79,720	0.93
WETZEL	79,030	0.92
POCAHONTAS	75,280	0.88
NICHOLAS	75,080	0.88
HANCOCK	72,690	0.85
BOONE	72,180	0.84
BRAXTON	69,990	0.82
TYLER	68,710	0.80
BROOKE	68,570	0.80
GILMER	66,980	0.78
RALEIGH	66,785	0.78
FAYETTE	66,350	0.78
WAYNE	65,480	0.77
DODDRIDGE	63,525	0.74
MERCER	61,845	0.72
SUMMERS	60,700	0.71
LINCOLN	60,110	0.70
LOGAN	57,730	0.68
WIRT	53,600	0.63
CALHOUN	46,360	0.54
MINGO	41,445	0.48
WEBSTER	40,890	0.48
CLAY	37,580	0.44
WYOMING	35,200	0.41
MC DOWELL	15,480	0.18
<b>MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE</b>		<b>13.52</b>

**TAX YEAR 2018  
AVERAGE COST PER SQUARE FOOT**

COUNTY	AVG PER SQ FT	MULTIPLIER
MONONGALIA	92.7	1.49
JEFFERSON	88.6	1.43
MORGAN	80.3	1.29
BERKELEY	79.8	1.28
PUTNAM	77.6	1.25
OHIO	68.6	1.10
HAMPSHIRE	67.8	1.09
TUCKER	67.4	1.08
KANAWHA	66.0	1.06
HARRISON	66.0	1.06
GREENBRIER	65.7	1.06
MARION	65.5	1.05
WOOD	65.3	1.05
HARDY	64.5	1.04
UPSHUR	63.2	1.02
RANDOLPH	62.5	1.00
PENDLETON	62.2	1.00
STATEWIDE	62.2	1.00
MINERAL	61.7	0.99
TAYLOR	60.9	0.98
PRESTON	59.0	0.95
RALEIGH	57.4	0.92
JACKSON	57.0	0.92
CABELL	56.2	0.90
PLEASANTS	55.6	0.89
GRANT	53.6	0.86
MARSHALL	52.8	0.85
HANCOCK	52.0	0.84
LEWIS	51.3	0.82
MONROE	49.7	0.80
BARBOUR	49.4	0.79
FAYETTE	49.3	0.79
SUMMERS	48.4	0.78
MASON	48.1	0.77
RITCHIE	48.0	0.77
ROANE	46.3	0.74
BROOKE	46.2	0.74
WETZEL	46.1	0.74
DODDRIDGE	45.4	0.73
NICHOLAS	45.3	0.73
TYLER	44.9	0.72
MERCER	44.7	0.72
WAYNE	44.3	0.71
LINCOLN	43.8	0.70
BOONE	42.9	0.69
BRAXTON	42.7	0.69
WIRT	39.6	0.64
POCAHONTAS	39.0	0.63
LOGAN	37.4	0.60
CALHOUN	36.0	0.58
GILMER	34.6	0.56
WEBSTER	30.8	0.50
MINGO	28.8	0.46
CLAY	28.1	0.45
WYOMING	24.3	0.39
MC DOWELL	15.2	0.24

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

6.09

**TAX YEAR 2018  
MEDIAN COST PER SQUARE FOOT**

COUNTY	MEDIAN PER SQ FT	MULTIPLIER
MONONGALIA	95.8	1.95
JEFFERSON	91.9	1.87
MORGAN	86.4	1.76
BERKELEY	85.0	1.73
PUTNAM	80.5	1.64
HAMPSHIRE	73.2	1.49
OHIO	64.2	1.31
MARION	64.2	1.31
WOOD	63.9	1.30
KANAWHA	63.5	1.30
PENDLETON	63.4	1.29
HARDY	63.2	1.29
UPSHUR	61.8	1.26
MINERAL	61.2	1.25
RANDOLPH	58.7	1.20
HARRISON	58.5	1.19
PRESTON	58.3	1.19
TUCKER	57.7	1.18
JACKSON	55.4	1.13
GRANT	55.0	1.12
TAYLOR	54.9	1.12
PLEASANTS	54.1	1.10
CABELL	51.7	1.05
HANCOCK	51.3	1.05
MONROE	51.3	1.05
MARSHALL	50.7	1.03
LEWIS	50.5	1.03
BARBOUR	49.0	1.00
MASON	47.1	0.96
RALEIGH	46.8	0.95
WETZEL	45.8	0.93
ROANE	45.6	0.93
FAYETTE	45.4	0.93
GREENBRIER	45.2	0.92
RITCHIE	44.6	0.91
SUMMERS	44.4	0.91
BROOKE	44.0	0.90
NICHOLAS	43.2	0.88
TYLER	43.1	0.88
DODDRIDGE	42.9	0.88
WAYNE	42.5	0.87
LINCOLN	41.7	0.85
MERCER	39.8	0.81
BRAXTON	39.6	0.81
WIRT	39.5	0.81
POCAHONTAS	37.0	0.75
BOONE	35.6	0.73
CALHOUN	35.3	0.72
LOGAN	33.8	0.69
GILMER	33.6	0.68
WEBSTER	29.4	0.60
CLAY	25.6	0.52
MINGO	25.6	0.52
WYOMING	22.4	0.46
MC DOWELL	12.5	0.25

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

7.67