



**WEST VIRGINIA
TAX DIVISION**

Eric Nelson
Secretary of Revenue

Matthew Irby
Tax Commissioner

December 30, 2025

The Honorable Randy Smith
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,

Matthew Irby
Tax Commissioner

Attachment
cc: Eric Nelson, Cabinet Secretary, Department of Revenue

**TAX YEAR 2025
AVERAGE COST DATA**

County	AVG APPRAISED VALUE	MULTIPLIER
19 JEFFERSON	\$401,321.48	2.42
33 MORGAN	\$360,277.28	2.17
2 BERKELEY	\$296,536.20	1.79
14 HAMPSHIRE	\$281,574.24	1.70
47 TUCKER	\$280,427.62	1.69
40 PUTNAM	\$268,969.88	1.62
31 MONONGALIA	\$251,966.11	1.52
36 PENDLETON	\$242,112.20	1.46
13 GREENBRIER	\$222,125.88	1.34
49 UPSHUR	\$219,127.12	1.32
54 WOOD	\$213,687.19	1.29
46 TAYLOR	\$207,616.30	1.25
37 PLEASANTS	\$204,484.76	1.23
35 OHIO	\$198,503.47	1.20
24 MARION	\$194,664.14	1.18
16 HARDY	\$192,129.85	1.16
11 GILMER	\$187,755.91	1.13
38 POCAHONTAS	\$182,995.75	1.10
1 BARBOUR	\$181,179.95	1.09
17 HARRISON	\$177,915.11	1.07
21 LEWIS	\$175,928.66	1.06
29 MINERAL	\$167,495.91	1.01
20 KANAWHA	\$166,997.91	1.01
39 PRESTON	\$165,535.14	1.00

STATE AVERAGE	\$165,654.60	1.00
----------------------	---------------------	-------------

25 MARSHALL	\$163,645.07	0.99
26 MASON	\$161,669.22	0.98
04 BRAXTON	\$160,792.69	0.97
43 RITCHIE	\$157,146.62	0.95
42 RANDOLPH	\$155,783.42	0.94
45 SUMMERS	\$153,328.65	0.93
18 JACKSON	\$151,845.85	0.92
03 BOONE	\$148,513.64	0.90
32 MONROE	\$146,682.35	0.89
44 ROANE	\$146,278.74	0.88
06 CABELL	\$143,266.46	0.86
52 WETZEL	\$142,157.77	0.86
12 GRANT	\$138,769.10	0.84
34 NICHOLAS	\$130,648.12	0.79
28 MERCER	\$119,968.11	0.72
48 TYLER	\$116,062.23	0.70
50 WAYNE	\$113,806.38	0.69
05 BROOKE	\$111,149.57	0.67
41 RALEIGH	\$110,094.09	0.66
10 FAYETTE	\$107,578.16	0.65
53 WIRT	\$106,429.72	0.64
15 HANCOCK	\$106,263.20	0.64
23 LOGAN	\$101,216.48	0.61
09 DODDRIDGE	\$100,033.04	0.60
08 CLAY	\$84,287.52	0.51
22 LINCOLN	\$83,891.38	0.51
07 CALHOUN	\$74,606.12	0.45
30 MINGO	\$73,086.73	0.44
55 WYOMING	\$68,932.34	0.42
51 WEBSTER	\$63,222.34	0.38
27 MCDOWELL	\$28,519.64	0.17

MOST EXPENSIVE VS LEAST EXPENSIVE	14.07
--	--------------

**TAX YEAR 2025
MEDIAN COST DATA**

County	MEDIAN VALUE	MULTIPLIER
19 JEFFERSON	\$336,110.00	3.04
33 MORGAN	\$249,100.00	2.26
02 BERKELEY	\$241,200.00	2.18
47 TUCKER	\$212,740.00	1.93
40 PUTNAM	\$211,775.00	1.92
31 MONONGALIA	\$195,480.00	1.77
14 HAMPSHIRE	\$191,560.00	1.74
36 PENDLETON	\$149,920.00	1.36
49 UPSHUR	\$149,380.00	1.35
54 WOOD	\$147,970.00	1.34
24 MARION	\$145,790.00	1.32
46 TAYLOR	\$145,570.00	1.32
37 PLEASANTS	\$144,405.00	1.31
16 HARDY	\$130,600.00	1.18
21 LEWIS	\$126,120.00	1.14
13 GREENBRIER	\$125,715.00	1.14
35 OHIO	\$125,090.00	1.13
20 KANAWHA	\$122,660.00	1.11
11 GILMER	\$122,415.00	1.11
39 PRESTON	\$122,060.00	1.11
01 BARBOUR	\$121,560.00	1.10
29 MINERAL	\$120,500.00	1.09
17 HARRISON	\$118,925.00	1.08
42 RANDOLPH	\$117,660.00	1.07
25 MARSHALL	\$116,465.00	1.05
26 MASON	\$111,720.00	1.01

18 JACKSON (MEDIAN)	\$110,405.00	1.00
---------------------	--------------	------

32 MONROE	\$108,115.00	0.98
6 CABELL	\$108,090.00	0.98
38 POCAHONTAS	\$105,110.00	0.95
43 RITCHIE	\$102,705.00	0.93
12 GRANT	\$102,610.00	0.93
52 WETZEL	\$102,250.00	0.93
45 SUMMERS	\$99,300.00	0.90
44 ROANE	\$98,830.00	0.90
04 BRAXTON	\$97,740.00	0.89
03 BOONE	\$93,045.00	0.84
28 MERCER	\$92,390.00	0.84
34 NICHOLAS	\$88,480.00	0.80
15 HANCOCK	\$85,980.00	0.78
48 TYLER	\$81,280.00	0.74
05 BROOKE	\$80,600.00	0.73
50 WAYNE	\$78,780.00	0.71
10 FAYETTE	\$76,200.00	0.69
41 RALEIGH	\$75,430.00	0.68
53 WIRT	\$73,080.00	0.66
09 DODDRIDGE	\$72,640.00	0.66
23 LOGAN	\$66,160.00	0.60
22 LINCOLN	\$62,030.00	0.56
08 CLAY	\$58,760.00	0.53
07 CALHOUN	\$53,870.00	0.49
30 MINGO	\$50,215.00	0.45
55 WYOMING	\$42,310.00	0.38
51 WEBSTER	\$42,000.00	0.38
27 MCDOWELL	\$17,750.00	0.16

MOST EXPENSIVE VS LEAST EXPENSIVE		18.94
--	--	--------------

**TAX YEAR 2025
AVERAGE COST PER SQUARE FOOT**

County	AVC Value per Sq Ft	MULTIPLIER
19 JEFFERSON	134.80	2.08
47 TUCKER	114.39	1.77
02 BERKELEY	113.14	1.75
33 MORGAN	102.30	1.58
31 MONONGALIA	100.00	1.55
40 PUTNAM	98.44	1.52
54 WOOD	86.24	1.33
24 MARION	85.70	1.32
17 HARRISON	81.77	1.26
16 HARDY	79.55	1.23
13 GREENBRIER	78.78	1.22
42 RANDOLPH	75.94	1.17
36 PENDLETON	75.87	1.17
20 KANAWHA	75.32	1.16
35 OHIO	74.74	1.16
14 HAMPSHIRE	74.61	1.15
46 TAYLOR	72.74	1.12
37 PLEASANTS	71.99	1.11
39 PRESTON	68.95	1.07
29 MINERAL	66.76	1.03
06 CABELL	66.50	1.03
49 UPSHUR	66.46	1.03

STATE AVERAGE	64.70	1.00
---------------	-------	------

41 RALEIGH	63.44	0.98
18 JACKSON	63.31	0.98
28 MERCER	62.96	0.97
25 MARSHALL	62.61	0.97
26 MASON	62.55	0.97
15 HANCOCK	60.45	0.93
01 BARBOUR	60.14	0.93
45 SUMMERS	59.80	0.92
43 RITCHIE	59.51	0.92
21 LEWIS	58.99	0.91
04 BRAXTON	58.22	0.90
52 WETZEL	57.19	0.88
11 GILMER	57.10	0.88
12 GRANT	57.07	0.88
32 MONROE	56.29	0.87
44 ROANE	55.37	0.86
10 FAYETTE	55.22	0.85
09 DODDRIDGE	52.84	0.82
05 BROOKE	52.02	0.80
38 POCAHONTAS	51.58	0.80
34 NICHOLAS	51.34	0.79
53 WIRT	51.07	0.79
50 WAYNE	50.81	0.79
03 BOONE	50.31	0.78
48 TYLER	49.12	0.76
22 LINCOLN	44.00	0.68
08 CLAY	41.59	0.64
23 LOGAN	40.77	0.63
07 CALHOUN	40.37	0.62
30 MINGO	34.44	0.53
51 WEBSTER	30.03	0.46
55 WYOMING	26.57	0.41
27 MCDOWELL	16.57	0.26

MOST EXPENSIVE VS LEAST EXPENSIVE		8.14
-----------------------------------	--	------

**TAX YEAR 2025
MEDIAN COST PER SQUARE FOOT**

County	Median SFLA	MULTIPLIER
19 JEFFERSON	143.10	2.47
02 BERKELEY	120.58	2.08
33 MORGAN	109.75	1.90
31 MONONGALIA	101.71	1.76
40 PUTNAM	101.24	1.75
47 TUCKER	99.18	1.71
54 WOOD	84.45	1.46
24 MARION	83.35	1.44
14 HAMPSHIRE	81.41	1.41
36 PENDLETON	73.85	1.28
16 HARDY	72.85	1.26
20 KANAWHA	72.78	1.26
17 HARRISON	72.59	1.25
42 RANDOLPH	71.50	1.24
35 OHIO	69.67	1.20
37 PLEASANTS	69.52	1.20
46 TAYLOR	68.17	1.18
39 PRESTON	67.05	1.16
29 MINERAL	65.88	1.14
49 UPSHUR	65.18	1.13
06 CABELL	61.64	1.07
18 JACKSON	61.03	1.05
26 MASON	60.72	1.05
15 HANCOCK	60.56	1.05
25 MARSHALL	59.94	1.04
32 MONROE	58.32	1.01
28 MERCER	58.30	1.01

01 BARBOUR (MEDIAN)	57.85	1.00
---------------------	-------	------

12 GRANT	57.60	1.00
52 WETZEL	56.86	0.98
13 GREENBRIER	56.75	0.98
21 LEWIS	56.60	0.98
45 SUMMERS	56.03	0.97
43 RITCHIE	55.17	0.95
11 GILMER	54.73	0.95
44 ROANE	54.44	0.94
04 BRAXTON	53.90	0.93
41 RALEIGH	52.15	0.90
09 DODDRIDGE	50.37	0.87
05 BROOKE	50.15	0.87
10 FAYETTE	49.34	0.85
53 WIRT	49.00	0.85
50 WAYNE	48.20	0.83
34 NICHOLAS	48.18	0.83
48 TYLER	46.43	0.80
38 POCAHONTAS	45.77	0.79
03 BOONE	42.08	0.73
22 LINCOLN	41.97	0.73
07 CALHOUN	39.29	0.68
08 CLAY	38.17	0.66
23 LOGAN	36.97	0.64
30 MINGO	30.49	0.53
51 WEBSTER	29.43	0.51
55 WYOMING	24.22	0.42
27 MCDOWELL	13.43	0.23

MOST EXPENSIVE VS LEAST EXPENSIVE		10.66
--	--	--------------