



State of West Virginia
 Department of Administration
 Purchasing Division
 2019 Washington Street East
 Post Office Box 50130
 Charleston, WV 25305-0130

Request for Quotation

RFO NUMBER
TAX10003

PAGE
1

ADDRESS CORRESPONDENCE TO ATTENTION OF
SHELLY MURRAY 304-558-8801

VENDOR

JOHN KELLY 00
KPS APPRAISAL GROUP OF WV LS L
2229 CHAPLINE ST.
WHEELING, WV 26003
TAX ID # 26-2460873

SHIP TO

DEPARTMENT OF TAX AND REVENUE
 OPERATIONS DIVISION
 BUILDING 1, ROOM W417
 1900 KANAWHA BOULEVARD, EAST
 CHARLESTON, WV
 25305-0845 304-558-0761

(304) 558-4115 Fax

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
08/13/2009				

BID OPENING DATE: 10/06/2009 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS	946-15	APPRAISAL SERVICES, REAL ESTATE		
<p>OPEN END CONTRACT</p> <p>THE WEST VIRGINIA PURCHASING DIVISION, FOR THE AGENCY, THE WEST VIRGINIA STATE TAX DEPARTMENT, IS SOLICITING BIDS FOR APPRAISAL SERVICES FOR TWENTY FOUR (24) WEST VIRGINIA COUNTIES PER THE ATTACHED SPECIFICATIONS.</p> <p>MANDATORY PRE-BID</p> <p>A MANDATORY PRE-BID WILL BE HELD ON 09/09/2009 AT 10:00 AM AT THE STATE TAX DEPARTMENT TAXPAYER SERVICES DIVISION LOCATED AT 1206 QUARRIER STREET, CHARLESTON, WV. ALL INTERESTED PARTIES ARE REQUIRED TO ATTEND THIS MEETING. FAILURE TO ATTEND THE MANDATORY PRE-BID SHALL RESULT IN DISQUALIFICATION OF THE BID. NO ONE PERSON MAY REPRESENT MORE THAN ONE BIDDER.</p> <p>AN ATTENDANCE SHEET WILL BE MADE AVAILABLE FOR ALL POTENTIAL BIDDERS TO COMPLETE. THIS WILL SERVE AS THE OFFICIAL DOCUMENT VERIFYING ATTENDANCE AT THE MANDATORY PRE-BID. FAILURE TO PROVIDE YOUR COMPANY AND REPRESENTATIVE NAME ON THE ATTENDANCE SHEET WILL RESULT IN DISQUALIFICATION OF THE BID. THE STATE WILL NOT ACCEPT ANY OTHER DOCUMENTATION TO VERIFY ATTENDANCE. THE BIDDER IS RESPONSIBLE FOR ENSURING THEY HAVE</p>						

RECEIVED

2009 OCT -5 A 10:01

PURCHASING DIVISION
STATE OF WV

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>John Kelly</i>	TELEPHONE (740) 338-7005	DATE 10/1/09
TITLE President	FEIN 26-2460873	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



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01:30PM

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<p>COMPLETED THE INFORMATION REQUIRED ON THE ATTENDANCE SHEET. THE PURCHASING DIVISION AND THE STATE AGENCY WILL NOT ASSUME ANY RESPONSIBILITY FOR A BIDDER-S FAILURE TO COMPLETE THE PRE-BID ATTENDANCE SHEET. IN ADDITION, WE REQUEST THAT ALL POTENTIAL BIDDERS INCLUDE THEIR E-MAIL ADDRESS AND FAX NUMBER.</p> <p>ALL POTENTIAL BIDDERS ARE REQUESTED TO ARRIVE PRIOR TO THE STARTING TIME FOR THE PRE-BID. BIDDERS WHO ARRIVE LATE, BUT PRIOR TO THE DISMISSAL OF THE TECHNICAL PORTION OF THE PRE-BID WILL BE PERMITTED TO SIGN IN. BIDDERS WHO ARRIVE AFTER CONCLUSION OF THE TECHNICAL PORTION OF THE PRE-BID, BUT DURING ANY SUBSEQUENT PART OF THE PRE-BID WILL NOT BE PERMITTED TO SIGN THE ATTENDANCE SHEET.</p> <p>TECHNICAL QUESTIONS MUST BE SUBMITTED IN WRITING TO SHELLY MURRAY IN THE WEST VIRGINIA PURCHASING DIVISION VIA MAIL AT THE ADDRESS SHOWN A THE TOP OF THIS RFQ, VIA FAX AT 304-558-4115, OR VIA E-MAIL AT SHELLY.L.MURRAY@WV.GOV. DEADLINE FOR ALL TECHNICAL QUESTIONS IS 09/11/2009 AT THE CLOSE OF BUSINESS. ALL TECHNICAL QUESTIONS RECEIVED, IF ANY, WILL BE ADDRESSED BY ADDENDUM AFTER THE DEADLINE.</p> <p>QUESTIONS CONCERNING THE ACTUAL PROCESS BY WHICH A VENDOR MAY SUBMIT A BID TO THE STATE OF WEST VIRGINIA ARE NOT CONSIDERED TO BE TECHNICAL QUESTIONS AND MAY BE SUBMITTED AT ANY TIME PRIOR TO THE RFQ OPENING AND IN ANY FORMAT.</p> <p>CANCELLATION: THE DIRECTOR OF PURCHASING RESERVES THE RIGHT TO CANCEL THIS CONTRACT IMMEDIATELY UPON WRITTEN NOTICE TO THE VENDOR IF THE COMMODITIES AND/OR SERVICES SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>John Kelly</i>	TELEPHONE (740) 338-7005	DATE 10/1/09
TITLE President	REF# 26-2460873	ADDRESS CHANGES TO BE NOTED ABOVE

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RFP ROOM

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DATE PRINTED 08/13/2009	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
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BID OPENING DATE: 10/06/2009 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES FOR BANKRUPTCY PROTECTION, THE STATE MAY DEEM THE CONTRACT NULL AND VOID, AND TERMINATE SUCH CONTRACT WITHOUT FURTHER ORDER.</p> <p>THE TERMS AND CONDITIONS CONTAINED IN THIS CONTRACT SHALL SUPERSEDE ANY AND ALL SUBSEQUENT TERMS AND CONDITIONS WHICH MAY APPEAR ON ANY ATTACHED PRINTED DOCUMENTS SUCH AS PRICE LISTS, ORDER FORMS, SALES AGREEMENTS OR MAINTENANCE AGREEMENTS, INCLUDING ANY ELECTRONIC MEDIUM SUCH AS CD-ROM.</p> <p style="text-align: center;">NOTICE</p> <p>A SIGNED BID MUST BE SUBMITTED TO:</p> <p style="margin-left: 40px;">DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION BUILDING 15 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25305-0130</p> <p>THE BID SHOULD CONTAIN THIS INFORMATION ON THE FACE OF THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED:</p> <p>SEALED BID</p> <p>BUYER: SHELLY MURRAY</p> <p>RFQ. NO.: TAX10003</p>						

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SIGNATURE <i>John Kelly</i>	TELEPHONE (740) 338-7005	DATE 10/1/09
TITLE <i>President</i>	FEIN 26-2460873	ADDRESS CHANGES TO BE NOTED ABOVE

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LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
BID OPENING DATE: 10/06/2009 BID OPENING TIME: 1:30 PM PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID: ----- CONTACT PERSON (PLEASE PRINT CLEARLY): ----- ***** THIS IS THE END OF RFQ TAX10003 ***** TOTAL: _____						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>John Shelly</i>	TELEPHONE <i>(740) 338-7005</i>	DATE <i>10/1/09</i>
TITLE <i>President</i>	FAX <i>26-2460873</i>	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Joe Manchin
Governor

Christopher G. Morris
State Tax Commissioner

EMPLOYEE ACKNOWLEDGEMENT
CONFIDENTIAL TAX INFORMATION

NAME John Kelly of KPS Appraisal Group of WV
DIVISION _____
Reviewed and Explained by: _____

I understand that information concerning any taxpayer that may come to my knowledge while an employee of the WV Department of Revenue is to be held in strictest confidence.

I understand that no information or particular set forth on any return, declaration, application, audit, investigation, or report filed by or for the taxpayer or concerning a taxpayer will be disclosed by me to any person except as provided by law.

I understand that under State law any unauthorized disclosure of confidential information is punishable by imprisonment for a period up to one year and/or a fine up to \$1,000, together with the cost of prosecution.

I understand that the unauthorized disclosure of any information from a Federal tax return or record received from the Internal Revenue Service is a felony offense punishable by imprisonment for a period up to five years and/or a fine up to \$5,000

I understand that any unauthorized disclosure of the information described in this statement will result in my immediate dismissal from employment with the WV Department of Revenue.

EMPLOYEE
SIGNATURE

John Kelly

DATE

10/1/09

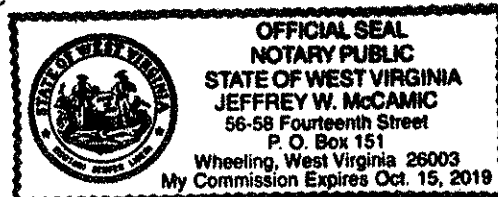
State of West Virginia
County of Kanawha

Taken, subscribed, acknowledged, and sworn before me this 1st day of

OCTOBER, 20 09

My commission expires 10/15/19

[Signature]
Notary Public



CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY												
County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
Braxton			1	\$ 250 /Neighborhood	\$ 250				244	\$ 720	\$ 2500	\$ 1,000
		\$ 12,239										
Residential	12,484					250	\$ 20 /Pcl	\$ 5,000				
Commercial	497					10	\$ 25 /Pcl	\$ 250				
Industrial	8					1	\$ 30 /Pcl	\$ 30				
Activity Totals	12,989	\$ 12,239	1	\$ [REDACTED]	\$ 250	261	\$ [REDACTED]	\$ 5,280	244	\$ 720	\$ 2,500	\$ 1,000

Grand Total \$ 21,989

* The Tax Department does not anticipate that each individual parcel in the county will be reviewed; rather, this will involve a review of the accuracy of land tables in the county. This shall be accomplished by the Contractor reviewing all sales which have occurred in a county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve month period, the Contractor(s) may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date.

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	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
Cabell		\$39,280	24	\$250/Neighborhood	\$6,000				2,055	\$8,775	\$2,500	\$1,000
	Residential	40,665				814	\$8/Pcl	\$6,512				
	Commercial	3,571				72	\$13/Pcl	\$936				
Industrial	138					3	\$18/Pcl	\$54				
Activity Totals	44,374	\$39,280	24	\$	\$6,000	889	\$	\$7,502	2,055	\$8,775	\$2,500	\$1,000

Grand Total \$ 65,057

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Callhoun		\$ 9736	1	\$ 250	\$ 250				98	\$ 240	\$ 2500	\$ 500
	Residential	6,633				133	\$ 20 /Pol	\$ 2,660				
Commercial	190					4	\$ 25 /Pol	\$ 100				
Industrial	1					1	\$ 30 /Pol	\$ 30				
Activity Totals	6,824	\$ 9736	1	\$ [REDACTED]	\$ 250	138	\$ [REDACTED]	\$ 2,790	98	\$ 240	\$ 2,500	\$ 500

Grand Total \$ 16,016

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	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
Clay			2	\$ <u>250</u> /Neighborhood	\$ <u>500</u>				154	\$ <u>520</u>	\$ <u>2,500</u>	\$ <u>500</u>
	Residential	8,229				165	\$ <u>20</u> /Pcl	\$ <u>3,300</u>				
	Commercial	179				4	\$ <u>25</u> /Pcl	\$ <u>100</u>				
Industrial	24					1	\$ <u>30</u> /Pcl	\$ <u>30</u>				
Activity Totals	8,432	\$ <u>12,398</u>	2	\$ <u>██████████</u>	\$ <u>500</u>	170	\$ <u>██████████</u>	\$ <u>3,430</u>	154	\$ <u>520</u>	\$ <u>2,500</u>	\$ <u>500</u>

Grand Total \$ 19,848

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	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed			Price per County
Doddridge		\$ 8,613	2	\$ 250 /Neighborhood	\$ 500				121	\$ 355	\$ 2,500	\$ 500
Residential	5,729					115	\$ 20 /Pcl	\$ 2,300				
Commercial	178					4	\$ 25 /Pcl	\$ 100				
Industrial	2					1	\$ 30 /Pcl	\$ 30				
Activity Totals	5,909	\$ 8,613	2	\$ —	\$ 500	120	\$ —	\$ 2,430	121	\$ 355	\$ 2,500	\$ 500

Grand Total \$ 14,898

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		Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total			Sales to be reviewed	Price per County	Price per County
Gilmer				1	\$ 250 /Neighborhood	\$ 250					126	\$ 380	\$ 2,500	\$ 500
	Residential	6,131					123	\$ 20/Pol	\$ 2,460					
	Commercial	207					4	\$ 25/Pol	\$ 100					
Industrial	16						1	\$ 30/Pol	\$ 30					
Activity Totals	6,354	\$ 9031	1	\$ —	\$ 250		128	\$ —	\$ 2,590		126	\$ 380	\$ 2,500	\$ 500

Grand Total \$ 15,251

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Residential	25,354					507	\$ 8 /Pcl	\$4,056				
Commercial	1,691					34	\$ 13 /Pcl	\$ 442				
Industrial	43					1	\$ 18 /Pcl	\$ 18				
Activity Totals	27,088	\$25,630	5	\$ 250 /Neighborhood	\$1,250	542	\$ —	\$4,516	748	\$2,240	\$2,500	\$ 1,000

Grand Total \$ 37,136

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Jackson			3	\$ 250 /Neighborhood	\$ 750				654	\$ 1,770	\$ 2,500	\$ 1,000
Residential	16,102					322	\$ 8 /Pcl	\$ 2,576				
Commercial	1,026					21	\$ 13 /Pcl	\$ 273				
Industrial	32					1	\$ 18 /Pcl	\$ 18				
Activity Totals	17,160	\$ 16,194	3	\$ [REDACTED]	\$ 750	344	\$ —	\$ 2,867	654	\$ 1,770	\$ 2,500	\$ 1,000

Grand Total \$ 25,081

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Lewis			2	\$ <u>250</u> /Neighborhood	\$ <u>500</u>				268	\$ <u>840</u>	\$ <u>2,500</u>	\$ <u>500</u>
Residential	11,641					233	\$ <u>20</u> /Pcl	\$ <u>4,660</u>				
Commercial	684					14	\$ <u>25</u> /Pcl	\$ <u>350</u>				
Industrial	9					1	\$ <u>30</u> /Pcl	\$ <u>30</u>				
Activity Totals	12,334	\$ <u>12,334</u>	2	\$ <u>—</u>	\$ <u>500</u>	248	\$ <u>—</u>	\$ <u>5,040</u>	268	\$ <u>840</u>	\$ <u>2,500</u>	\$ <u>500</u>

Grand Total \$ 21,714

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Residential	16,178					324	\$ 8 /Pcl	\$ 2,592				
Commercial	871					18	\$ 13 /Pcl	\$ 234				
Industrial	39					1	\$ 18 /Pcl	\$ 18				
Activity Totals	17,088	\$16,380	4	\$ 250 /Neighborhood	\$4,000	343	\$ —	\$ 2,844	500	\$1,000	\$2,500	\$1,000

Grand Total \$ 24,724

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Monroe		\$11,311	3	\$ 250 /Neighborhood	\$ 750				334	\$ 670	\$ 2500	\$ 500
Residential	10,283					206	\$ 20 /Pcl	\$ 4,120				
Commercial	269					6	\$ 25 /Pcl	\$ 150				
Industrial	9					1	\$ 30 /Pcl	\$ 30				
Activity Totals	10,561	\$11,311	3	\$ —	\$ 750	213	\$ —	\$ 4,300	334	\$ 670	\$ 2500	\$ 500

Grand Total \$ 20,031

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County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
Nicholas			3	\$ <u>250</u> /Neighborhood	\$ <u>750</u>				430	\$ <u>650</u>	\$ <u>2,500</u>	\$ <u>1,000</u>
Residential	20,948					419	\$ <u>8</u> /Pcl	\$ <u>3,352</u>				
Commercial	956					19	\$ <u>13</u> /Pcl	\$ <u>247</u>				
Industrial	68					2	\$ <u>18</u> /Pcl	\$ <u>36</u>				
Activity Totals	21,972	\$ <u>29,525</u>	3	\$ <u>—</u>	\$ <u>750</u>	440	\$ <u>—</u>	\$ <u>3,635</u>	430	\$ <u>650</u>	\$ <u>2,500</u>	\$ <u>1,000</u>

Grand Total \$ 29,060

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY													
County	Review of Land Valuation*	Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report		
		Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total			Sales to be reviewed	Price per County
Pendleton				2	\$ 250 / Neighborhood	\$ 500				196	\$ 480	\$ 2500	\$ 500
Residential	7,072						142	\$ 20 /Pcl	\$ 2840				
Commercial	237						5	\$ 25 /Pcl	\$ 125				
Industrial	5						1	\$ 30 /Pcl	\$ 30				
Activity Totals	7,314	\$ 10971	2	\$ —	\$ 500	148	\$ —	\$ 2995	196	\$ 480	\$ 2500	\$ 500	

Grand Total \$ 17,946

* The Tax Department does not anticipate that each individual parcel in the county will be reviewed; rather, this will involve a review of the accuracy of land tables in the county. This shall be accomplished by the Contractor reviewing all sales which have occurred in a county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve month period, the Contractor(s) may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date.

CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY													
County	Review of Land Valuation*	Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report		
		Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total			Sales to be reviewed	Price per County
Residential	5,598					112	\$ 20 /Pcl	\$ 2,240					
Commercial	275					6	\$ 25 /Pcl	\$ 150					
Industrial	43					1	\$ 30 /Pcl	\$ 30					
Activity Totals	5,916	\$ 8,624	2	\$ 250 /Neighborhood	\$ 500	119	\$ —	\$ 2,420	128	\$ 390	\$ 2,500	\$ 500	

Grand Total \$ 14,934

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY													
County	Review of Land Valuation*	Price per County	Parcels to be reviewed	Neighborhoods to be reviewed	Price per Neighborhood	Total	Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study	Work Plan	Final Report	
							Parcels to be reviewed	Price per Parcel	Total				Sales to be reviewed
Pocahontas													
Residential	12,139			1	\$ 250 /Neighborhood	\$ 250	243	\$ 20 /Pcl	\$ 4,860	371	\$ 855	\$ 2,500	\$ 500
Commercial	399						8	\$ 25 /Pcl	\$ 200				
Industrial	7						1	\$ 30 /Pcl	\$ 30				
Activity Totals	12,545	\$ 12,795		1	\$ —	\$ 250	252	\$ —	\$ 5,090	371	\$ 855	\$ 2,500	\$ 500

Grand Total \$ 21,990

* The Tax Department does not anticipate that each individual parcel in the county will be reviewed; rather, this will involve a review of the accuracy of land tables in the county. This shall be accomplished by the Contractor reviewing all sales which have occurred in a county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve month period, the Contractor(s) may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date.

CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY												
County	Review of Land Valuation*	Review of Neighborhood Boundaries	Review of Data Collection And Comparison of Sold v. Unsold Properties	Assessment/Sales Ratio Study		Work Plan	Final Report					
				Parcels to be reviewed	Price per County			Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel
Putnam	32,501	\$28,125	15	\$250/Neighborhood	\$3,750	650	\$---	\$5,365	1,211	\$4,555	\$2,500	\$1,000
Residential	30,908					618	\$8/Parcel	\$4,944				
Commercial	1,550					31	\$13/Parcel	\$403				
Industrial	43					1	\$18/Parcel	\$18				
Activity Totals	32,501	\$28,125	15	\$---	\$3,750	650	\$---	\$5,365	1,211	\$4,555	\$2,500	\$1,000

Grand Total \$ 45,295

* The Tax Department does not anticipate that each individual parcel in the county will be reviewed; rather, this will involve a review of the accuracy of land tables in the county. This shall be accomplished by the Contractor reviewing all sales which have occurred in a county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve month period, the Contractor(s) may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date.

CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY												
County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
Residential	20,003					400	\$ 8 /Pcl	\$ 3,200				
Commercial	1,115					22	\$ 13 /Pcl	\$ 286				
Industrial	72					2	\$ 18 /Pcl	\$ 36				
Activity Totals	21,190	\$ 29,072	4	\$ 250 /Neighborhood	\$ 1,000	424	\$ —	\$ 3,522	538	\$ 1,190	\$ 2,500	\$ 1,000

Grand Total \$ 29,284

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY												
County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
			1	\$ <u>250</u> /Neighborhood	\$ <u>250</u>				204	\$ <u>520</u>	\$ <u>2,500</u>	\$ <u>500</u>
Residential	10,654					213	\$ <u>20</u> /Pcl	\$ <u>4,260</u>				
Commercial	455					9	\$ <u>25</u> /Pcl	\$ <u>225</u>				
Industrial	24					1	\$ <u>30</u> /Pcl	\$ <u>30</u>				
Activity Totals	11,133	\$ <u>10,883</u>	1	\$ <u>—</u>	\$ <u>250</u>	223	\$ <u>—</u>	\$ <u>4,515</u>	204	\$ <u>520</u>	\$ <u>2,500</u>	\$ <u>500</u>

Grand Total \$ 19,168

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY											
County	Review of Land Valuation*	Review of Neighborhood Boundaries	Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report		
			Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County				
Roane	Parcels to be reviewed	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
	\$11,595	2	\$ 250 /Neighborhood	\$ 500				262	\$ 810	\$ 2,500	\$ 500
Residential	11,188				224	\$ 20 /Pcl	\$ 4,480				
Commercial	391				8	\$ 25 /Pcl	\$ 200				
Industrial	16				1	\$ 30 /Pcl	\$ 30				
Activity Totals	11,595	2	\$ —	\$ 500	233	\$ —	\$ 4,710	262	\$ 810	\$ 2,500	\$ 500

Grand Total \$ 20,615

* The Tax Department does not anticipate that each individual parcel in the county will be reviewed; rather, this will involve a review of the accuracy of land tables in the county. This shall be accomplished by the Contractor reviewing all sales which have occurred in a county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve month period, the Contractor(s) may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date.

CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY												
County	Review of Land Valuation*	Review of Neighborhood Boundaries	Review of Data Collection And Comparison of Sold v. Unsold Properties	Assessment/Sales Ratio Study	Work Plan	Final Report						
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
Tyler		\$11,485	2	\$250/Neighborhood	\$500				204	\$520	\$2,500	\$500
Residential	7,393					148	\$20/Pcl	\$2,960				
Commercial	244					5	\$25/Pcl	\$125				
Industrial	20					1	\$30/Pcl	\$30				
Activity Totals	7,657	\$11,485	2	\$ <u> </u>	\$500	154	\$ <u> </u>	\$3,115	204	\$520	\$2,500	\$500

Grand Total \$ 18,620

* The Tax Department does not anticipate that each individual parcel in the county will be reviewed; rather, this will involve a review of the accuracy of land tables in the county. This shall be accomplished by the Contractor reviewing all sales which have occurred in a county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve month period, the Contractor(s) may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date.

CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY												
County	Review of Land Valuation *		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
Upshur												
		\$17,374	2	\$250 /Neighborhood	\$500				410	\$1,050	\$2,500	\$500
Residential	15,981					320	\$20 /Pcl	\$6,400				
Commercial	854					17	\$25 /Pcl	\$425				
Industrial	39					1	\$30 /Pcl	\$30				
Activity Totals	16,874	\$17,374	2	\$ —	\$500	338	\$ —	\$6,855	410	\$1,050	\$2,500	\$500

Grand Total \$ 28,779

* The Tax Department does not anticipate that each individual parcel in the county will be reviewed; rather, this will involve a review of the accuracy of land tables in the county. This shall be accomplished by the Contractor reviewing all sales which have occurred in a county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve month period, the Contractor(s) may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date.

CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY																					
County	Review of Land Valuation*	Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report										
		Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County			Price per County	Price per County								
Webster	Parcels to be reviewed																				
			\$10,098	1	\$250/Neighborhood	\$250						149	\$245	\$2,500	\$500						
Residential	9,969				200	\$20 /Pcl	\$4,000														
Commercial	363				7	\$25/Pcl	\$175														
Industrial	16				1	\$30 /Pcl	\$30														
Activity Totals	10,348	\$10,098	1	\$250	208		\$4,205	149	\$245	\$2,500	\$500										

Grand Total \$ 17,798

* The Tax Department does not anticipate that each individual parcel in the county will be reviewed; rather, this will involve a review of the accuracy of land tables in the county. This shall be accomplished by the Contractor reviewing all sales which have occurred in a county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve month period, the Contractor(s) may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date.

CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY													
County	Review of Land Valuation*	Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report		
		Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total			Sales to be reviewed	Price per County
Wirt				1	\$ <u>250</u> /Neighborhood	\$ <u>250</u>				117	\$ <u>335</u>	\$ <u>2500</u>	\$ <u>500</u>
Residential	6,157						123	\$ <u>20</u> /Pcl	\$ <u>2460</u>				
Commercial	118						3	\$ <u>25</u> /Pcl	\$ <u>75</u>				
Industrial	2						1	\$ <u>30</u> /Pcl	\$ <u>30</u>				
Activity Totals	6,277	\$ <u>8,915</u>	1	\$ <u>—</u>	\$ <u>250</u>		127	\$ <u>—</u>	\$ <u>2,565</u>	117	\$ <u>335</u>	\$ <u>2,500</u>	\$ <u>500</u>

Grand Total \$ 15,065

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CONTRACT APPRAISAL PRICING SUMMARY

ACTIVITY																		
County	Review of Land Valuation*	Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study	Work Plan	Final Report								
		Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed				Price per Parcel	Total						
Residential	49,540						991	\$ 8 /Pcl	\$ 7928									
Commercial	5,316						106	\$ 13/Pcl	\$ 1378									
Industrial	292						6	\$ 18 /Pcl	\$ 108									
Activity Totals	55,148	\$ 43361	8	\$ 250 /Neighborhood	\$ 2,000		1,103	\$ —	\$ 9414	1,462	\$ 5,810	\$ 2,500	\$ 1,000					

Grand Total \$ 64,085

* The Tax Department does not anticipate that each individual parcel in the county will be reviewed; rather, this will involve a review of the accuracy of land tables in the county. This shall be accomplished by the Contractor reviewing all sales which have occurred in a county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve month period, the Contractor(s) may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date.

State of West Virginia **VENDOR PREFERENCE CERTIFICATE**

Certification and application* is hereby made for Preference in accordance with **West Virginia Code**, §5A-3-37. (Does not apply to construction contracts). **West Virginia Code**, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the **West Virginia Code**. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Resident Vendor Preference, if applicable.

- 1. **Application is made for 2.5% resident vendor preference for the reason checked:**
 Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or,**
 Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or 80%** of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or,**
 Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; **or,**
- 2. **Application is made for 2.5% resident vendor preference for the reason checked:**
 Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or,**
- 3. **Application is made for 2.5% resident vendor preference for the reason checked:**
 Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or,**
- 4. **Application is made for 5% resident vendor preference for the reason checked:**
 Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; **or,**
- 5. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**
 Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; **or,**
- 6. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**
 Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

Under penalty of law for false swearing (West Virginia Code, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: John Kelly / John Kelly Signed: John Kelly
Date: 10/1/09 Title: President

*Check any combination of preference consideration(s) indicated above, which you are entitled to receive.

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

VENDOR OWING A DEBT TO THE STATE:

West Virginia Code §5A-3-10a provides that: No contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and the debt owed is an amount greater than one thousand dollars in the aggregate.

PUBLIC IMPROVEMENT CONTRACTS & DRUG-FREE WORKPLACE ACT:

If this is a solicitation for a public improvement construction contract, the vendor, by its signature below, affirms that it has a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the **West Virginia Code**. The vendor **must** make said affirmation with its bid submission. Further, public improvement construction contract may not be awarded to a vendor who does not have a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the **West Virginia Code** and who has not submitted that plan to the appropriate contracting authority in timely fashion. For a vendor who is a subcontractor, compliance with Section 5, Article 1D, Chapter 21 of the **West Virginia Code** may take place before their work on the public improvement is begun.

ANTITRUST:

In submitting a bid to any agency for the state of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the state of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the state of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the state of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.

I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership or person or entity submitting a bid for the same materials, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

LICENSING:

Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agencies or political subdivision. Furthermore, the vendor must provide all necessary releases to obtain information to enable the Director or spending unit to verify that the vendor is licensed and in good standing with the above entities.

CONFIDENTIALITY:

The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf>.

Under penalty of law for false swearing (**West Virginia Code** §61-5-3), it is hereby certified that the vendor affirms and acknowledges the information in this affidavit and is in compliance with the requirements as stated.

Vendor's Name: KPS Appraisal Group of WV

Authorized Signature: John Kelly Date: 10/1/09



State of West Virginia
 Department of Administration
 Purchasing Division
 2019 Washington Street East
 Post Office Box 50130
 Charleston, WV 25305-0130

Request for Quotation

RFQ NUMBER
TAX10003

PAGE
1

ADDRESS CORRESPONDENCE TO ATTENTION OF:
SHELLY MURRAY 304-558-8801

VENDOR

RFQ COPY
 JOHN KELLY
 KPS APPRAISAL GROUP OF WV
 2229 CHAPLINE STREET
 WHEELING WV 26003

SHIP TO

DEPARTMENT OF TAX AND REVENUE
 OPERATIONS DIVISION
 BUILDING 1, ROOM W417
 1900 KANAWHA BOULEVARD, EAST
 CHARLESTON, WV
 25305-0845 304-558-0761

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
09/17/2009				

BID OPENING DATE: 10/06/2009 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
----- ADDENDUM NO. 1 -----						
THIS ADDENDUM IS ISSUED TO ADDRESS THE QUESTIONS AND CONCERNS RAISED DURING THE MANDATORY PRE-BID CONFERENCE OF 09/09/2009 AND PRIOR TO THE QUESTION SUBMISSION DEADLINE OF 09/11/2009.						
ATTACHMENTS: QUESTIONS AND RESPONSES PRE-BID SIGN IN SHEET						
0001	1	LS		946-15		
APPRAISAL SERVICES, REAL ESTATE						
EXHIBIT 10						
REQUISITION NO.: TAX10003						
ADDENDUM ACKNOWLEDGEMENT						
I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC.						
ADDENDUM NO. S:						
NO. 1 ..✓.....						
NO. 2						
NO. 3						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS.

SIGNATURE <i>John Kelly</i>	TELEPHONE (740) 338-7005	DATE 9/25/09
TITLE <i>President</i>	FEIN 26-2460873	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



State of West Virginia
 Department of Administration
 Purchasing Division
 2019 Washington Street East
 Post Office Box 50130
 Charleston, WV 25305-0130

Request for Quotation

RFO NUMBER
 TAX10003

PAGE
 2

ADDRESS CORRESPONDENCE TO ATTENTION OF
 SHELLY MURRAY
 304-558-8801

NUMBER

RFQ COPY
 TYPE NAME/ADDRESS HERE

SHIP TO

DEPARTMENT OF TAX AND REVENUE
 OPERATIONS DIVISION
 BUILDING 1, ROOM W417
 1900 KANAWHA BOULEVARD, EAST
 CHARLESTON, WV
 25305-0845 304-558-0761

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
09/17/2009				

BID OPENING DATE: 10/06/2009 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
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NO. 4

NO. 5

I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.

VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES AND ANY STATE PERSONNEL IS NOT BINDING. ONLY THE INFORMATION ISSUED IN WRITING AND ADDED TO THE SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING.

John P. Kelly
 SIGNATURE
 K.P.S. Appraisal Group of WV
 COMPANY
 9/21/09
 DATE

REV. 11/96

----- END OF ADDENDUM NO. 1 -----

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>John Kelly</i>	TELEPHONE (740) 338-7005	DATE 9/21/09
TITLE President	FEIN 26-2460873	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

TAX10003

Addendum No. 1

Question 1: When a sale transfers multiple times during the tax year, which sale(s) do you want the contractor to verify: the first sale, the last sale, or all of the sales that occurred during the course of the tax year?

Answer 1: The contractor is required to validate all sales of the parcel that occurred during the period of July 1, 2007 to June 30, 2008 and are contained on the list of sales provided by the State Tax Department.

Question 2: In the case where the property has sold multiple times during the tax year, which buyer name and address does the state provide the contractor: the address of the first buyer, the address of the second buyer, the address of the third buyer, or is it possible to get the addresses of multiple buyers?

Answer 2: The contractor is required to validate all sales of the parcel that occurred from July 1, 2007 to June 30, 2008. The list of sales provided by the State Tax Department will reflect the ownership information and mailing address as of the July 1, 2008 assessment date. The State Tax Department will also provide copies of "Sales Listing Forms" (Attachment D of the RFQ), which have been provided by the respective county clerks and are to reflect information for each transfer of real property in the county. The State Tax Department can also, upon request, supply the name and mailing address of the property owner for the previous assessment date of July 1, 2007 and the current assessment date of July 1, 2009.

Question 3: The names and addresses for the sales requiring verification that the West Virginia Property Tax Division provided the contractor only contained the "mailing" address. Is it also possible for the West Virginia Property Tax Division to provide the contractor with the "physical" location of the property within the CA175?

Answer 3: Yes, the State Tax Department can add a column on the CA175 to reflect the physical location of the property as entered on the statewide computer network by the county assessor.

Question 4: There have been many instances within the Sales Verification study that the information provided by the West Virginia Property Tax Division is different from what is currently recorded through the county assessor's site or Real Quest. The oldest sale usually has the same name and address information as the most recent sale, which makes it almost impossible to locate and contact the previous owner to verify any prior sale(s). How do you

want the contractor to handle this? Is there any additional information that the West Virginia Property Tax Division could provide the vendors?

Answer 4: The contractor is required to validate all sales of the parcel that occurred from July 1, 2007 to June 30, 2008. The list of sales provided by the State Tax Department will reflect the ownership information and mailing address as of the July 1, 2008 assessment date. The State Tax Department will also provide copies of "*Sales Listing Forms*" (Attachment D of the RFQ) that have been provided by the respective county clerks and are to reflect information for each transfer of real property in the county. The State Tax Department can also, upon request, supply the name and mailing address of the property owner for the previous assessment date of July 1, 2007 and the current assessment date of July 1, 2009.

Question 5: Will there be a way to receive the data for each county awarded in a database format with field definitions? This would enable the vendor to extract the parcel number, name, address, sales amount, etc. and populate the various forms instead of having to re-key the data numerous times on each form.

Answer 5: Yes, the State Tax Department can provide a complete file containing the county data and a copy of the file layout. In addition, if requested, we can supply data contained in specific fields. We can provide a file in CSV format, Excel, or text file format.

Question 6: Will the State Tax Department provide remote, online access to the county database?

Answer 6: The State Tax Department is and will continue to pursue remote, online access to the State database for each vendor. Currently we provide vendor access to the State database from our field offices located in Charleston, Clarksburg, Beckley, Wheeling, and Martinsburg, West Virginia.

Question 7: In the meeting, it was stated that three attempts to validate sales is required, but this is not spelled out in the RFQ. Is three attempts going to be a part of the contract?

Answer 7: Yes, a minimum of three (3) attempts is to be made by the contractor to contact either the buyer, seller, or agent who has or is representing the current owner. No more than two (2) attempts are to be made to the same party using the same method of inquiry: a mailed sales questionnaire, telephone call, or personal contact. Assessors are instructed to consider all sales to be valid unless it can be determined otherwise. Accordingly, after exhausting all venues of verification, if the sale cannot be ruled as invalid, it should be considered valid for purposes of the sales ratio analysis.

Question 8: On Page 11 it states there will be monthly meeting to discuss the progress and a report. Is this meeting held in Charleston each month or can it be done by phone or email?

Answer 8: The monthly progress report shall be provided prior to the monthly meeting reflecting the status of the county or counties being reviewed and can be submitted via email. The site and format (telephone or face-to-face) of the meeting will be determined by the Project Manager on a case-by-case monthly basis.

Question 9: On Page 8, "Assessment/Sales Ratio Study": This does not mention an 'on site' inspection of the sales. We want to make certain that no on-site inspection is required.

Answer 9: The contractor is required to make a minimum of three (3) attempts to contact either the buyer, seller, or agent. No more than two (2) attempts are to be made to the same party using the same method of inquiry: a mailed sales questionnaire, telephone call, or personal contact.

Question 10: Will the sales data also be available electronically?

Answer 10: Yes, a spreadsheet reflecting the parcel number, owner and mailing address as of July 1, 2008, sale date, sale price, source of sales information, sale type, validity code, land use code, location code, acreage, neighborhood number and property class.

PRE-BID CONFERENCE
SIGN IN SHEET

Request for Quotation Number:

TAX10003

Date:

09/09/2009

PLEASE PRINT LEGIBLY. THIS INFORMATION IS ESSENTIAL TO CONTACT THE ATTENDEES IN A TIMELY MANNER. FAILURE TO DO SO MAY RESULT IN DELAYS IN YOUR COMPANY GETTING IMPORTANT BID INFORMATION.

Firm Name:	KEN VOSS & ASSOCIATES
Firm Address:	
Representative Attending:	ARLIE R MCDANIEL
Phone Number:	404-869-1985
Fax Number:	
Email Address:	kvossort@aol.com

Firm Name:	Withers & Co.
Firm Address:	1017 - 6th Ave. Ste. 2 Huntington, WV 25701
Representative Attending:	Robert Withers
Phone Number:	304-529-2659
Fax Number:	304-529-1421
Email Address:	r.kentw@yahoo.com

Firm Name:	USPA Comp - US PROPERTY & APPRAISAL SVC. ^{Comp 6}
Firm Address:	1370 WASHINGTON PIKE, S.W. FL BRIDGEVILLE, PA 15017
Representative Attending:	OSCAR HILL
Phone Number:	412-220-8400
Fax Number:	412-220-8408
Email Address:	OHILL@USPA.COM

Firm Name:	ELIZABETH M. HAMBICK
Firm Address:	1437 Long Lodge Road CHARLESTON, WV 25314
Representative Attending:	ELIZABETH M. HAMBICK
Phone Number:	304 345 0634
Fax Number:	304 345 0634
Email Address:	bethpage@suddenlink.net

Firm Name:	Mid American Service
Firm Address:	1370 Washington Pike, SW Bridgeville, PA 15017 Box 13403 Pittsburgh PA 15243 Ann Morrison
Representative Attending:	Ann Morrison
Phone Number:	412-220-8408
Fax Number:	412-220-8444
Email Address:	amorrison@uspa.com

Firm Name:	APPRAISAL RESEARCH CORP.
Firm Address:	P.O. Box 1002 Findlay, Ohio 45839
Representative Attending:	ERIC EBERT
Phone Number:	419-423-3582
Fax Number:	419-423-2637
Email Address:	EEBERT@APPRAISALRESEARCH.COM

PRE-BID CONFERENCE
SIGN IN SHEET

Request for Quotation Number: TAX10003

Date: 09/09/2009

PLEASE PRINT LEGIBLY. THIS INFORMATION IS ESSENTIAL TO CONTACT THE ATTENDEES IN A TIMELY MANNER. FAILURE TO DO SO MAY RESULT IN DELAYS IN YOUR COMPANY GETTING IMPORTANT BID INFORMATION.

Firm Name:	CAMA Resources & Technologies LLC
Firm Address:	2381 W. Stadium Blvd, Ann Arbor, MI 48103
Representative Attending:	Daniel Anderson
Phone Number:	734-994-4450, 419-852-5077
Fax Number:	734-213-2201
Email Address:	dta@180@hotmail.com

Firm Name:	Meredian Real Estate Advisors LLC
Firm Address:	117 Hidden Valley Road McMurray, PA 15317
Representative Attending:	David E. Vogel
Phone Number:	(724) 942-4815
Fax Number:	(724) 942-4816
Email Address:	dvogel@meracconsultants.com

Firm Name:	Professional Appraisal Corp.
Firm Address:	2031 Pleasant Valley Rd Suite 4 Fairmont, WV 26554
Representative Attending:	Crescentia S. Belton
Phone Number:	304-366-8895
Fax Number:	304-366-8899
Email Address:	CSBelton@ma.r.r.com

Firm Name:	Blue Ridge Mass Appraisal Company LLC
Firm Address:	104 Industry Way P.O. Box 2523 Stanton VA 24401
Representative Attending:	Mathew Hickey
Phone Number:	(540) 248-7100
Fax Number:	(540) 248-7200
Email Address:	mhickey@e-masi.com

Firm Name:	Chico Appraisal Services
Firm Address:	P.O. Box 958 Dellslow, WV 26531
Representative Attending:	Michelle L. Goddard
Phone Number:	304-598-8380
Fax Number:	775-254-3557
Email Address:	Joe@chicoappraisal.com

Firm Name:	Blue Ridge Mass Appraisal LLC
Firm Address:	104 Industry Way/P.O. Box 2523 Stanton VA 24401
Representative Attending:	Michael A. Didawick
Phone Number:	540-248-7100
Fax Number:	540-248-7200
Email Address:	Madbrac@Msn.com

PRE-BID CONFERENCE
SIGN IN SHEET

Request for Quotation Number: TAX10003

Date: 09/09/2009

PLEASE PRINT LEGIBLY. THIS INFORMATION IS ESSENTIAL TO CONTACT THE ATTENDEES IN A TIMELY MANNER. FAILURE TO DO SO MAY RESULT IN DELAYS IN YOUR COMPANY GETTING IMPORTANT BID INFORMATION.

Firm Name:	Kelly Real Estate Appraisals LLC
Firm Address:	43029 Harrah St. Flushing, OH 43927
Representative Attending:	John Kelly
Phone Number:	(740) 968-1808
Fax Number:	(740) 968-1318
Email Address:	john.kellyappraisals@comcast.net

Firm Name:	Tyler Tech Cht
Firm Address:	3199 Klepinger Rd Dayton OH 45406
Representative Attending:	D. Kevin Rake
Phone Number:	900 305 3602
Fax Number:	
Email Address:	Kevin.Rake@TylerTech.com

Firm Name:	Tyler Technologies/CLTDivision
Firm Address:	13199 Klepinger Rd Dayton OH 45406
Representative Attending:	Robert L. Drain
Phone Number:	740-4415708
Fax Number:	
Email Address:	Robert.Drain@TylerTech.com

Firm Name:	KPS Appraisal Group of WV
Firm Address:	2229 Chapline Street Cheeling, WV 26003
Representative Attending:	John Kelly
Phone Number:	(740) 338-7005
Fax Number:	(740) 968-1318
Email Address:	johnkellyappraisals@comcast.net

Firm Name:	
Firm Address:	
Representative Attending:	
Phone Number:	
Fax Number:	
Email Address:	

Firm Name:	
Firm Address:	
Representative Attending:	
Phone Number:	
Fax Number:	
Email Address:	

TAX10003

STATEWIDE PROPERTY TAX EQUALIZATION STUDY

SPECIFICATIONS

SCOPE OF THE REVIEW

The purpose of the Request for Quote (RFQ) is to solicit responses from qualified contractors to perform the enumerated duties in this RFQ. At the direction of the Legislature, the State Tax Department (hereinafter the "Agency" or the "State Tax Department"), was tasked with evaluating the quality of property assessments in all 55 of the State's counties. The first phase of the project included 19 counties and will be completed in November 2009. Over the next two years, the remaining 36 counties will be evaluated. This RFQ covers only the 24 counties to be reviewed in the second year of the Study which are to be completed within twelve months of the award date.

Responders may submit pricing for any or all counties listed on the pricing summary sheet. All costs are to be provided on a county basis for each of the services in the RFQ.

The State may award multiple contracts for the lowest responsible bid on a per county basis. However, the State will award a maximum of 8 counties to any single vendor based upon the lowest bid per county. In the event that a vendor submits the lowest bid on more than eight counties, that successful vendor will be awarded the contract for the eight largest counties based on total parcel count.

1. Program Objective

The Contractor will complete the gathering of sufficient facts and information including sales data, which coupled with the proper analysis, will aid in the determination of the appraised value of residential, commercial and industrial real property in the 24 counties in West Virginia as provided in Section 13 of this RFQ. Each county may be bid separately or in conjunction with one or more additional counties. However, the State will award only a maximum of 8 counties to any single vendor.

2. Contractor

- a. The Contractor must comply with all laws and regulations regarding the appraisal and assessment of real property in the State of West Virginia. All activities performed by the Contractor must be consistent with those laws and the regulations of the State.

- b. All direct appraisal activities that include organization, supervision or review must be performed by a Contractor who shall employ as the principal investigator a West Virginia Certified General Appraiser who has in excess of 5 years of appraisal experience and during the most recent 3 years has performed appraisals of residential real property in West Virginia or employ, in addition to the Certified West Virginia General Appraiser, a West Virginia Certified Residential Appraiser or a West Virginia Licensed Residential Appraiser who has performed appraisals of residential real property in West Virginia during the most recent 3 year period.
- Taxpayer and tax return information as well as any related federal tax information is confidential under the provision of West Virginia Code §11-10-5d. The successful Contractor must agree to sign the Confidentiality Statement included as Attachment A to this RFQ and abide by the provisions of the Confidentiality Statement. The signed Confidentiality Statement will become a part of the contract between the State Tax Department and the Contractor.
 - Additionally, the Contractor must fulfill the following duties: (1) Final Recommendations concerning the accuracy and quality of the appraisal in the subject counties; (2) Subjective parcel and neighborhood ratings review; (3) Statistical analysis for land value modification; (4) Parameters for neighborhood boundary delineation; (5) Statistical analysis of the assessment/sales ratio studies; (6) Final determination of accuracy of data collection to include quality grade and condition, desirability and usefulness (hereafter CDU); (7) Final determination if "sales chasing" is occurring. "Sales chasing" is defined as the practice of using the sale of a property to trigger a reappraisal of that property at or near the selling price. "Sales chasing" causes invalid uniformity results in a sales ratio study and causes invalid appraisal level results unless similar unsold parcels are reappraised using a method that produces an appraisal level for unsold properties equal to the appraisal level of sold properties. Each of the seven (7) duties listed above must be addressed in the Final Report, which is discussed under item 2.f., below.
- c. The parcels to be reviewed by the Contractor are limited to a sample of the following classes of real property: Residential, Industrial and Commercial. The samples of Residential, Industrial and Commercial Real Property to be reviewed by the Contractor shall be provided by the Tax Department. Agricultural Real Property assessed by Use Valuation,

Managed Timberland, and Public Utility real property is not included in the review.

- d. Subcontractors. The Contractor may employ subcontractors that the Contractor deems necessary provided that all subcontractors are listed in the response to the RFQ and that the same information provided for the Contractor is provided for each subcontractor. Evidence must also be provided to show each subcontractor meets or exceeds the qualifications required of the contractor. Any change in the subcontractor, or addition of a subcontractor when the Contractor had not previously listed the subcontractor in the response to the RFQ, during the term of the project must be approved by the Tax Department.
- e. Administrative personnel may be employed by the Contractor to fulfill the following duties: (1) General data review, (2) General quality control, and (3) General office duties.
- f. The Contractor shall be responsible for:
 - Review of Land Valuation: Reviewing land values established by the county assessor. The Contractor shall use all available land valuation information including neighborhood maps, and land valuation support documentation when reviewing the land valuations. The Contractor shall review sales collected by the county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve-month period, the Contractor may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date for the respective Tax Year. The Contractor shall then submit the study and any land value recommendations in report form to the State Tax Commissioner.

A desk review will be made of each county's completed residential, commercial and industrial valuation land tables along with available supporting documentation. Tax Department does not anticipate that each individual parcel in the county will be reviewed; rather, this shall be accomplished by the contractor reviewing all sales which have occurred in a county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve-month period, the Contractor may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date. Naturally, the review of sales validated by the Contractor may entail some field work in order to determine the appropriate land value

contained in the sale price. Attached hereto are Land Pricing Analysis Forms (Attachment B) that county personnel typically use in the development of land tables and neighborhood factors.

- Review of Neighborhood Boundaries: The Contractor shall review neighborhood boundaries by reviewing a sample of at least 5% of the market neighborhoods set by the county assessor. A neighborhood, for purposes of the project, is defined as the largest geographic grouping of residential properties where the significant economic forces on those properties are generally uniform. The Contractor shall submit the study and any recommended neighborhood boundary changes in report form to the State Tax Commissioner.

This review contemplates a cursory field review of the neighborhood boundaries and a desk review of the neighborhood forms/maps or listings created by the county along with any available supporting documentation. This review will help determine if a county has properly identified its neighborhoods and their boundaries.

- Review of Data Collection & Comparison of Sold v. Unsold Properties: The Contractor shall perform a field review of a sample of 2% of the residential, commercial and industrial improved parcels to assure that: (1) the data collection accurately and uniformly reflects the proper quality grades, CDU and appraised values within the neighborhood boundaries and (2) sold and unsold properties are treated equally and that "sales chasing" is not occurring. The Contractor is required, during the field review, to maintain a digital photograph of each property reviewed.

The Tax Department shall provide the Contractor a list of 2.5% of residential, commercial and industrial improved parcels in each county. The Tax Department acknowledges that a certain number of parcels included in the 2.5% sample will be unduly burdensome for the Contractor to review; therefore, the Contractor is only required to review 2% of such parcels.

- Assessment/Sales Ratio Study: The Contractor shall perform an assessment/sales ratio analysis study according to standards as determined by the State Tax Department and is in a form acceptable to the State Tax Department. The West Virginia Assessment Ratio Study Tax Year 2008 (Attachment C) is attached hereto. The sales ratio analysis study will contain sales that occurred 12 months prior to the July 1 assessment date for the respective tax year and analyze current market trends and stratification of different property types

within each neighborhood. The sales included in the study are to be "validated" to assure each sale is an "arm's length transaction." "A sale used as a comparable or in a ratio study must meet the criteria of an arm's-length, open-market transaction. In such a sale, the seller is under no undue pressure to sell, but is willing to do so, and seeks the highest possible price on the open market. Similarly, the buyer is not forced to buy, is knowledgeable, and seeks to pay the lowest possible price." (Mass Appraisal of Real Property, International Association of Assessing Officers, 1999) The general instructions for the validation or determination of a sale as "arm's-length" are contained in Appendix A of the West Virginia Assessment Ratio Study Tax Year 2008 (Attachment C), which is attached hereto. An assessment/sales ratio study and recommendations shall be submitted to the State Tax Commissioner. The Contractor acknowledges that he/she will validate all sales, with the exception of multi-parcel sales to be used in the assessment/sales ratio analysis study that have been entered on the statewide computer network by the County Assessor. Each sale reviewed will be recorded on a form as designated by the State Tax Commissioner. If the Contractor chooses to mail a sales questionnaire to the buyer, seller, or agent, the questionnaire must be approved by the State Tax Commissioner and the Contractor must provide a toll free telephone number for the recipient of the questionnaire to call with any questions and a self-addressed stamped envelope for the return of the questionnaire.

The Contractor shall match the Sales Listing Forms (Attachment D) to the list of transfers/sales entered by the assessor on the statewide computer network. The list of transfers/sales and copies of the Sales Listing Forms will be provided by the State Tax Department for the tax year of this phase of the Study.

What
is
Missing.

- Final Report: The Contractor shall provide a final report for each county which shall contain a summary of their findings and a summary of their recommendations for each of the activities outlined above. The Project Manager, who is discussed under Item 3, below, will develop a standardized format for the Contractor awarded a county or counties under this RFQ to use in drafting the Final Report. The standardized format will ensure that: (1) all tasks required of the Contractor under this RFQ are covered in the Final Report and (2) the Final Report is uniform for all reviewed counties. The State Tax Department reserves the right to review all information contained in any support documentation. A draft of the final report is to be provided for review by the State Tax Commissioner. The Contractor will be required to meet with the

State Tax Commissioner or the Project Manager to present the draft report and conduct an exit interview with the respective county assessor. The Final Report will be released at the end of this phase of the project.

- g. The response shall provide an all-inclusive fee by task by county. The Contractor shall incur any additional expenses and liabilities resulting without any obligation to the State of West Virginia or any of its counties.

3. State Tax Department and County Responsibilities

The State Tax Department shall be responsible for:

- (1) Photocopying or printing existing property record cards to be used for the support services by the Contractor, and (2) Copying current tax maps for use by the Contractor for the appraisal review.
- The State Tax Department shall supply to the Contractor all available: Sales Listing Forms, validity questionnaires, property record cards, and photographs for all sales to be reviewed and used in the sales analysis study.
- The State Tax Department shall provide to the Contractor a copy of all available maps and all available documentation used in defining the current neighborhood boundary lines and the current land rates.
- The State Tax Department has contracted with an individual to serve as "Project Manager" who is a highly qualified individual with over 36 years of experience in West Virginia in the appraisal and assessment of real property for ad valorem taxation and the development of assessment ratio studies.
- The State Tax Department will provide the Contractor with the samples to be reviewed for Review of Neighborhood Boundaries and Review of Data Collection & the Comparison of Sold vs. Unsold Properties. In addition a list of all sales for review in conjunction with the Assessment/Sales Ratio Study will be provided to each Contractor in either a paper or electronic format.

4. Reports

The Contractor must understand the need and importance of planning and provide a comprehensive work plan to the State Tax Commissioner and the Project Manager once the contract is awarded. The work plan must be a working document that establishes procedure and measures performance. The work plan will detail the billing process, completion schedule and quality control plan. Either the State Tax Commissioner or the Project Manager can request updates or

amendments to the work plan as the project progresses. The initial work plans shall be submitted no later than 4 weeks subsequent to the awarding of the bid.

The Contractor shall inform the Project Manager and the State Tax Department of the project progress during meetings held monthly. A monthly progress report shall be provided prior to the meeting reflecting the status of the county or counties currently being reviewed. The Project Manager and the State Tax Department will evaluate the quality of work performance and adherence with contractual specifications and approved procedures. The Contractor shall provide access to all records requested by the Project Manager or the State Tax Department for the purpose of project monitoring.

5. Public Relations

Public Relations are an understood part of this project. The Contractor shall provide the State Tax Department with news releases alerting property owners of the areas in which work is being performed, general information about the project objectives, and methods used in the program. A template for the news release will be provided by the State Tax Department. All news releases or public notices are to be approved by the State Tax Department prior to their release.

6. Identification

All personnel involved in the project shall be issued identification cards by the State Tax Department, which include a photograph of the individual employee. After the Contract is awarded, but before beginning work in a county, the Contractor shall register all field personnel and vehicles with the County Sheriff's office as well as local police departments and County Assessor's office in which it is undertaking appraisal activities. All personnel of the Contractor must return his or her identification card to the Project Manager once the Contractor completes the project.

7. Scope of Work

The review shall be carried out in the 24 counties listed in Section 13 within a 12-month period. The Contractor may bid on any number of counties listed in Section 13, with a maximum number of eight (8) counties being awarded to any single vendor based upon the lowest bid per county. The work in each year shall be completed and a written report with recommendations submitted to the State Tax Commissioner no later than 12 months after the contract has been awarded. The Contractor shall include a breakdown of the individual cost for each review activity outlined in Section 2f.

8. Qualifications of Contractor and Subcontractor

- a. Must be registered to do business in West Virginia and be current with all taxes, licenses, and fees including those issued by State, county or municipal governments.
- b. Must demonstrate high level of competency in performing mass appraisals. This shall be verified by providing:
 - At least one of the principals must be a Certified West Virginia General Appraiser.
 - The successful Contractor shall maintain at least one Certified West Virginia General Appraiser with at least 5 years of appraisal experience including the appraisal of residential property in West Virginia in the most recent 3 year period or employ in addition to the Certified West Virginia General Appraiser a West Virginia Certified Residential Appraiser or a West Virginia Licensed Residential Appraiser who has performed appraisals of residential real property in West Virginia during the most recent 3 year period.

9. Mandatory Pre-bid Conference

A mandatory pre-bid conference shall be conducted on 09/09/2009 at 10:00 AM at Taxpayer Services Division of the State Tax Department located at 1206 Quarrier Street, Charleston, West Virginia. All interested bidders are required to be present at this meeting. Failure to attend the mandatory pre-bid conference shall automatically result in disqualification. No one person can represent more than one vendor.

10. Liquidated Damages

The State Tax Commissioner may assess liquidated damages at the rate of \$300 a day per county for the failure of the contractor to have completed a county or counties within twelve months (365 days) after the award of the contract.

11. Payment Schedule

Monthly progress payment shall be made based on review and approval by the Project Manager and acceptance by the State Tax Commissioner.

12. Orientation and Training Session

Each Contractor will be required to attend an orientation and training session subsequently after the awarding of the contract. This session will be held in Charleston, West Virginia for the purpose of reviewing with the Contractor the contract and the requirements, data and information to be supplied by the Tax Department and a general overview of the Project.

13. Schedule and Subject Counties

The review shall begin immediately after the contract is awarded and be completed in all 24 counties within 12 months of the award date. The list on the page 10 contains the 24 counties including the number of residential, commercial and industrial parcels of property present in each county for Tax Year 2009, the number of transfers (sales) to be validated and the number of neighborhoods currently in each county.

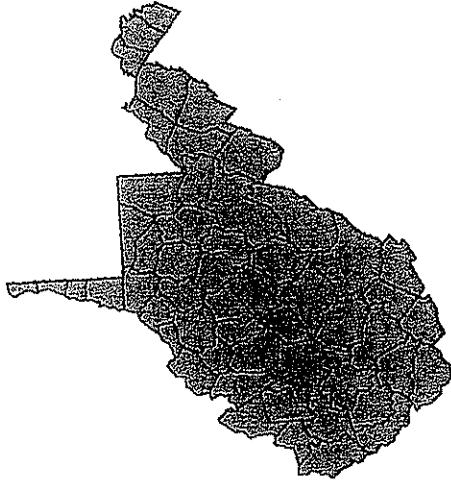
Counties to be evaluated:

	TY2009 Parcels			TY2009	TY2009 Number
	<u>Residential*</u>	<u>Commercial*</u>	<u>Industrial*</u>	<u>Transfers**</u>	<u>Of Neighborhoods*</u>
Braxton	12,484	497	8	244	21
Cabell	40,665	3,571	138	2,055	484
Calhoun	6,633	190	1	98	17
Clay	8,229	179	24	154	27
Doddridge	5,729	178	2	121	30
Gilmer	6,131	207	16	126	16
Greenbrier	25,354	1,691	43	748	92
Jackson	16,102	1,026	32	654	51
Lewis	11,641	684	9	268	36
Mason	16,178	871	39	500	74
Monroe	10,283	269	9	334	64
Nicholas	20,948	956	68	430	55
Pendleton	7,072	237	5	196	38
Pleasants	5,598	275	43	128	27
Pocahontas	12,139	399	7	371	23
Putnam	30,908	1,550	43	1211	295
Randolph	20,003	1,115	72	538	71
Ritchie	10,654	455	24	204	21
Roane	11,188	391	16	262	39
Tyler	7,393	244	20	204	39
Upshur	15,981	854	39	410	39
Webster	9,969	363	16	149	24
Wirt	6,157	118	2	117	13
Wood	49,540	5,316	292	1,462	163
Grand Total	366,979	21,636	968	10,984	1,759

* Only a percentage of each type of the above parcels and neighborhoods will be reviewed for specific activities. The actual count of parcel/neighborhoods to be reviewed is contained in the Contract Appraisal Pricing Summary.

**Excludes multi-parcel sales which are not subject to review within this RFQ.

**WEST VIRGINIA
ASSESSMENT RATIO STUDY
TAX YEAR 2008**



**STATE TAX COMMISSIONER
Christopher G. Morris**

**PROPERTY TAX DIVISION
February 2009**



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PREFACE

This report compares real property assessed values to selling prices of properties sold in West Virginia. Assessments used in this report are Tax Year 2008 assessed values found on the property books in each of the fifty-five counties. They represent a fractional assessment of the market value of each property as of July 1, 2007. The time period of the sales involved is July 1, 2006 through June 30, 2007.

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I. METHODOLOGY AND TERMS

The time period of the sales involved is July 1, 2006 through June 30, 2007. Only sales judged to be valid arm's-length sales by county assessors were used.

West Virginia Code § 7-7-6a requires all sales information to be verified and entered into the **Integrated Assessment System (IAS)** by the fifty-five (55) county assessors. Completion dates and instructions for verification and data entry are located in **APPENDIX A**. The total number of sales for each county are displayed by validity codes in **APPENDIX B**.

Tables in this study display data for each county for the following types of property: residential, apartment, commercial, and industrial. Some property types are further stratified into improved and vacant properties.

In this study, no data are displayed for any county with fewer than three (3) reported sales. If, however, a county's total reported sales for improved and vacant property is three (3) or greater, the data will then be provided.

The tables in Section II display assessment ratios for residential, apartment, commercial and industrial property and all property less farm and timber in each county. Each table lists the number of sales for improved property, vacant property and a combination of these. Statistical data presented are the aggregate ratio, median and the coefficient of dispersion about the median, **COD**.



METHODOLOGY AND TERMS (CONT.)

The following is an example of the methodology employed using five (5) sales and their assessed values to illustrate the calculations used in this report.

<u>Sale #</u>		<u>Assessment</u>		<u>Sale Price</u>		<u>Ratio</u>
1	100	32,100	÷	69,000	=	46.52
2	100	9,600	÷	10,500	=	91.43
3	100	27,400	÷	75,000	=	36.53
4	100	18,700	÷	22,500	=	83.11
5	100	<u>10,900</u>	÷	<u>17,500</u>	=	62.29
Total		98,700		194,500		

The aggregate ratio or weighted mean ($\bar{A/S}$) is defined as the ratio of the total assessed values to the total considerations. To determine this ratio, the total assessed value of the sales is divided by the total of the sale price. In the above example, the calculation is:

$$100 \quad X \quad 98,700 \quad \div \quad 194,500 \quad = \quad 50.75$$

The median ($\tilde{A/S}$) is the middle ratio when the ratios are arrayed in ascending or descending order. If the number of ratios is odd, the median is that ratio ranked as $(n+1)/2$, where "n" is the number of ratios. If the number of ratios is even, the median is computed as the midpoint between the two middle ratios.



METHODOLOGY AND TERMS (CONT.)

In our example there are five ratios and when arrayed in ascending order the median is the third ratio, $(5+1)/2=3$, in the array:

- (1) 36.53
- (2) 46.52
- (3) 62.29 = Median Ratio (\tilde{A}/S)
- (4) 83.11
- (5) 91.43

The final statistic shown in these reports is the coefficient of dispersion ($\tilde{C}\tilde{O}D$) about the median, the average deviation of a group of assessment ratios taken around the median and expressed as a percentage of that measure. The formula for calculating the $\tilde{C}\tilde{O}D$ for the above example is as follows:

TERMS:	$\tilde{C}\tilde{O}D$	=	Coefficient of Dispersion about the Median
	\tilde{A}/S	=	Median
	n	=	Number of Sales
	A/S	=	Individual Ratios



METHODOLOGY AND TERMS (CONT.)

FORMULA:

$$\tilde{C}\tilde{O}D = \frac{100}{\tilde{A}/\tilde{S}} \left(\frac{\sum_{i=1}^n |A_i/S_i - \tilde{A}/\tilde{S}|}{n} \right)$$

CALCULATION:

$$\tilde{C}\tilde{O}D = \frac{100}{62.29} \left(\frac{91.48}{5} \right) = 29.37$$

The coefficient of dispersion is a method for determining how closely each county's ratios are arrayed about the median ratio. A large **COD** indicates that a great disparity exists in the assessment of property. On the other hand, a small **COD** indicates that the assessment ratios are clustered about the median and more homogeneous assessments exist in that county.

As a general rule, a **COD** of 15 or less for improved residential property signifies a homogeneous distribution of values. For other property types a **COD** of 20 or below is considered to indicate assessment homogeneity.



METHODOLOGY AND TERMS (CONT.)

The concept of the coefficient of dispersion about the median is illustrated by the example shown below:

<u>Sale #</u>	<u>Assessment</u>	<u>Sale Price</u>	<u>Ratio</u>
1	100 X 27,400	75,000	36.53
2	100 X 32,100	69,000	46.52
3	100 X 10,900	17,500	62.29 = Median (\bar{A}/S)
4	100 X 18,700	22,500	83.11
5	100 X 9,600	10,500	91.43
<u>County A</u>			
1	100 X 13,100	24,000	54.58
2	100 X 10,200	17,359	58.76
3	100 X 10,900	17,500	62.29 = Median (\bar{A}/S)
4	100 X 13,000	20,000	65.00
5	100 X 7,100	10,000	71.00
<u>County B</u>			

In this example, both counties have a median of 62.29 for the residential property but the difference in the COD for each county illustrates a difference in the homogeneity of the assessed values, as illustrated on the following page.



METHODOLOGY AND TERMS (CONT.)

County A:

$$\tilde{\text{C}}\text{O}\tilde{\text{D}} = \frac{100}{62.29} \left(\frac{91.48}{5} \right) = 29.37$$

County B:

$$\tilde{\text{C}}\text{O}\tilde{\text{D}} = \frac{100}{62.29} \left(\frac{22.65}{5} \right) = 7.27$$

County A has a coefficient of dispersion of 29.37 which indicates a large disparity of property assessments in that county. The **COD** for County A is higher than the generally acceptable 15 to 20.

County B shows a **COD** of only 7.27. County B ratios cluster more closely about the median; therefore, these assessments are more homogeneous, and would be considered more equitable.

Section II displays the relationship of assessed values to market and the uniformity of assessments through the use of the aggregate ratio, median and the coefficient of dispersion for all counties and the State. Section III has tables showing the ratios and **CODs** for property types among tax classes 2, 3 and 4.

II ASSESSMENT RATIOS



Reports in this section display data using sales verified by the assessor. The recording period of the sales involved is July 1, 2006 through June 30, 2007. This data is for the Tax Year 2008 assessed values representing property values as of July 1, 2007.

The three tables II.A., II.B., and II.C. are maps showing the aggregate ratio, median, and coefficient of dispersion of improved residential assessed values to sale prices for all counties in West Virginia.

Table II.D. shows the median or aggregate ratio and COD data for residential improved property stratified by sale price level. If properties selling for different prices are assessed uniformly, then the median should be approximately the same regardless of sales price range.

Tables II.E through II.H. display information for four different types of property: residential, apartment, commercial and industrial. Table II.I. Shows the same information for all properties combined except farm and timber sold in the county. Each table lists the number of sales for improved property, vacant property, and a total of both, with aggregate ratio, median, and the COD displayed. The final table, II.J., in this section lists statewide totals for each type of property. Statistics shown are the number of sales, aggregate ratio, median and the COD.



ASSESSMENT RATIOS (CONT.)

Exhibits II.K., II.L., and II.M. are graphs which represent the aggregate ratio, median and $\tilde{C}\tilde{O}D$ values shown in Table II.J. These graphs show the aggregate ratios, medians and $\tilde{C}\tilde{O}D$'s for residential, apartment, commercial, and industrial property. The aggregate ratios and medians are given for both improved and vacant property and compared with the "goal" aggregate ratio and median of sixty percent (60%) assessment. The $\tilde{C}\tilde{O}D$'s are also given for both improved and vacant property. The $\tilde{C}\tilde{O}D$ goal for residential improved property is fifteen (15) or less. The goal $\tilde{C}\tilde{O}D$ for all other property is twenty (20) or less.

More detailed data for each county are available from the neighborhood, class and county summary reports. Examples of these reports are located in Appendix C, Appendix D and Appendix E.

**RESIDENTIAL IMPROVED PROPERTY
BY VALUE RANGE
ASSESSMENT TO SALES COMPARISON**

TABLE II.D

	0-19,999		20,000-39,999		40,000-59,999		60,000-79,999		80,000-99,999		100,000-149,999		150,000 & UP		ALL RANGES	
	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD
01 BARBOUR	92	81	44	49	40	27	35	32	41	12	33	18	31	26	38	77
02 BERKELEY	45	78	33	56	62	25	59	14	60	13	57	11	56	9	58	10
03 BOONE	59	4	59	2	59	2	59	1	59	1	59	0	51	1	59	1
04 BRAXTON	60	6	57	6	60	3	60	9	54	3	0	0	51	0	58	6
05 BROOKE	69	30	61	12	56	16	52	14	44	14	47	17	47	11	53	20
06 CABELL	71	25	60	13	59	12	55	11	56	10	55	8	55	8	56	10
07 CALHOUN	0	0	60	0	57	0	58	0	0	0	0	0	0	0	60	5
08 CLAY	75	30	52	13	57	1	66	0	0	0	57	0	0	0	57	16
09 DODDRIDGE	60	12	58	7	60	10	59	16	65	11	51	9	50	17	57	12
10 FAYETTE	52	8	60	8	60	7	60	6	60	6	57	6	57	6	60	11
11 GILMER	49	0	58	13	60	10	50	3	59	9	57	0	0	0	57	11
12 GRANT	0	0	67	18	62	14	57	17	59	11	54	10	56	12	56	14
13 GREENBRIER	59	12	59	8	56	10	55	9	53	11	55	10	55	9	56	10
14 HAMPSHIRE	59	6	58	20	66	2	66	11	61	9	54	11	55	12	56	13
15 HANCOCK	57	11	56	9	52	17	58	5	54	11	48	7	53	7	54	11
16 HARRY	62	9	56	10	63	7	58	16	60	7	52	8	53	10	54	14
17 HARRISON	52	10	62	11	55	15	55	15	53	13	50	12	53	12	54	14
18 JACKSON	60	1	60	4	57	4	57	4	57	3	56	2	56	2	56	4
19 JEFFERSON	0	0	90	0	62	17	65	9	0	0	59	9	57	8	57	8
20 KANAWHA	62	63	63	12	60	11	56	13	65	11	54	11	54	11	55	13
21 LEWIS	61	5	62	15	57	10	57	10	58	4	55	10	53	10	57	11
22 LINCOLN	66	64	59	16	64	22	31	39	34	43	31	14	31	17	57	44
23 LOGAN	64	87	60	7	69	4	59	5	57	3	57	4	59	12	58	18
24 MARION	72	9	65	11	61	7	58	7	58	7	56	7	57	5	58	8
25 MARSHALL	63	8	60	12	55	8	52	8	51	7	48	6	53	6	53	11
26 MASON	60	3	59	3	57	6	57	5	57	7	57	5	54	10	58	6
27 MCDOWELL	57	5	58	6	56	4	0	0	0	0	90	0	0	0	59	3
28 MERCER	60	18	60	20	62	17	56	5	56	4	57	4	58	3	57	4
29 MINERAL	64	12	55	7	64	11	60	6	49	5	53	11	52	12	55	14
30 MINGO	57	277	80	93	58	59	58	35	58	4	58	5	58	5	59	15
31 MONONGALIA	64	34	57	18	52	2	27	9	35	20	41	13	42	22	50	29
32 MONROE	51	40	64	9	57	21	57	14	52	28	52	13	51	12	52	13
33 MORGAN	59	8	60	4	59	5	57	5	57	8	53	8	55	9	58	8
34 NICHOLAS	61	13	60	7	60	9	58	7	59	9	57	10	59	10	58	10
35 OHIO	0	0	65	20	58	9	58	9	54	8	55	11	50	13	55	14
36 PENDLETON	59	0	60	0	59	10	51	7	65	12	54	7	55	2	55	15
37 PLEASANTS	62	2	60	6	60	2	61	2	60	1	60	1	60	1	60	3
38 POCAHONTAS	61	15	60	11	57	12	55	14	52	14	48	14	50	11	53	16
39 PRESTON	62	40	59	12	59	17	54	14	51	12	50	10	53	8	53	10
40 PUTNAM	59	5	58	5	56	3	57	4	56	4	56	3	55	3	56	4
41 RALEIGH	61	4	63	5	59	7	59	6	56	8	55	6	54	9	57	9
42 RANDOLPH	59	10	57	11	56	9	53	7	58	4	53	3	56	6	56	10
43 FITCHIE	59	9	60	9	60	14	60	13	55	4	43	3	0	0	54	13
44 ROANE	61	7	60	8	60	7	60	10	60	12	57	4	62	13	60	8
45 SUMMERS	61	0	56	18	54	16	59	11	59	6	45	10	55	12	54	14
46 TAYLOR	65	17	51	9	58	11	55	17	60	12	52	6	42	14	50	15
47 TUCKER	70	11	57	10	58	21	50	9	50	9	56	8	55	9	56	15
48 TYLER	60	24	61	8	60	11	55	8	54	9	52	6	53	8	55	10
49 UPSHUR	60	15	60	11	57	14	48	5	51	9	49	5	51	9	52	14
50 WAYNE	63	7	62	5	57	0	0	0	0	0	0	0	0	0	0	0
51 WEBSTER	65	0	63	5	59	8	59	7	59	6	56	10	56	6	57	9
52 WETZEL	66	12	60	10	60	15	60	14	60	4	47	4	46	1	58	14
53 WIRT	62	13	60	8	60	9	57	8	56	10	55	7	55	8	57	9
54 WOOD	62	7	62	5	22	0	0	0	0	0	0	0	0	0	0	0
55 WYOMING	63	7	62	5	22	0	0	0	0	0	0	0	0	0	0	0

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TABLE I.I.E

RESIDENTIAL PROPERTY
ASSESSMENT TO SALES COMPARISON

	RESIDENTIAL IMPROVED		RESIDENTIAL VACANT		RESIDENTIAL COUNTY TOTAL	
	# SALES	AGG RATIO	# SALES	AGG RATIO	# SALES	AGG RATIO
01 BARBOUR	124	36	60	20	184	34
02 BERKELEY	2180	56	138	57	2318	56
03 BOONE	84	58	6	60	90	59
04 BRAXTON	14	55	4	61	18	58
05 BROOME	66	49	30	47	206	49
06 CABELL	871	54	85	56	956	56
07 CALHOUN	6	59	4	59	10	59
08 CLAY	11	57	8	58	19	57
09 DODDRIDGE	39	54	5	51	44	54
10 FAYETTE	333	58	168	58	501	58
11 GILMER	27	57	1	60	28	57
12 GRANT	84	55	44	54	128	55
13 GREENSBORO	281	54	164	54	445	54
14 HANFORD	203	55	218	56	421	55
15 HARGREAVE	87	52	10	51	97	51
16 HARDY	94	53	100	56	194	54
17 HARRISON	365	52	32	52	397	52
18 JACKSON	104	56	51	57	155	56
19 JEFFERSON	818	57	46	52	864	57
20 KANAWHA	154	55	85	79	239	54
21 LEWIS	93	54	24	57	117	54
22 LINCOLN	52	41	11	39	63	41
23 LOGAN	170	57	23	53	193	57
24 MARION	398	57	23	52	421	57
25 MARSHALL	222	52	15	55	237	52
26 MASSEN	145	57	44	59	189	57
27 MCDOWELL	5	59	10	59	15	59
28 MERCER	515	57	56	61	571	57
29 MINERAL	232	54	113	58	345	54
30 MINGO	56	52	14	53	70	52
31 MORGAN	43	57	17	57	60	57
32 MONROE	225	51	33	46	258	51
33 MORGAN	22	55	11	59	33	55
34 NICHOLAS	22	55	11	59	33	55
35 OHIO	483	55	36	57	519	55
36 PENDLETON	44	51	6	58	50	51
37 PLEASANTS	34	55	6	59	40	55
38 POCAHONTAS	72	60	82	60	154	60
39 PRESTON	181	50	119	49	300	50
40 PUTNAM	785	52	308	54	1093	52
41 RALEIGH	378	56	57	55	435	56
42 RANDOLPH	171	55	32	53	203	55
43 RITCHIE	62	55	94	59	156	55
44 ROANE	21	53	1	60	22	53
45 SUMMERS	73	54	94	59	167	54
46 TAYLOR	74	53	43	51	117	53
47 TUCKER	76	47	200	58	276	54
48 TYLER	44	54	10	54	54	54
49 UPSHUR	184	54	22	55	206	54
50 WAYNE	88	52	40	57	128	52
51 WEBSTER						
52 WETZEL	52	56	4	48	56	56
53 WYR	34	52	10	51	44	52
54 WOOD	833	56	62	50	895	56
55 WYOMING	76	55	1	17	77	55

TABLE II.F

APARTMENT PROPERTY ASSESSMENT TO SALES COMPARISON

	APARTMENT IMPROVED		APARTMENT VACANT		APARTMENT COUNTY TOTAL	
	# SALES	AGG RATIO	# SALES	AGG RATIO	# SALES	AGG RATIO
01 BARBOUR						
02 BERKELEY	3	43			3	43
03 BOONE		55				55
04 BRAXTON						
05 BIRKBE	2	55			2	55
06 CABELL		66				66
07 CALHOUN						
08 CLAY						
09 DOBBS						
10 FAYETTE						
11 GILMER						
12 GRANT						
13 GREENBERG						
14 HAMPSHIRE	2	48			2	48
15 HANCOCK		49				49
16 HARDY	1	49			1	49
17 HARRISON						
18 JACKSON						
19 JEFFERSON	5	59			5	59
20 KANAWHA						
21 LEWIS						
22 LINCOLN						
23 LOGAN						
24 MARION						
25 MARSHALL						
26 MASON						
27 MCDOWELL	1	55			1	55
28 MERCER		59				59
29 MINERAL						
30 MINGO	2	59			2	59
31 MONROGALDA						
32 MONROE						
33 MORGAN						
34 NICHOLS	4	59			4	59
35 OHIO		61				61
36 PENNINGTON						
37 PLEASANTS						
38 POCAHONTAS						
39 PRESTON						
40 PUTNAM						
41 RALEIGH	4	50			4	50
42 RANDOLPH		51				51
43 RITCHIE						
44 ROANE						
45 SUMMERS						
46 TAYLOR						
47 TUCKER						
48 TYLER						
49 UPSHUR						
50 WAYNE						
51 WEBSTER						
52 WETZEL						
53 WIRT						
54 WOOD	8	56			8	56
55 WYOMING						

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TABLE II.G

COMMERCIAL PROPERTY
ASSESSMENT TO SALES COMPARISON

	COMMERCIAL IMPROVED			COMMERCIAL VACANT			COMMERCIAL COUNTY TOTAL			
	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	2	39	40							
02 BERKELEY	21	56	55	1	55	55	22	56	55	40
03 BOONE										
04 BRANTON	0	53	57	1	45	45	10	53	56	26
05 BROORE	42	58	59	6	49	50	48	55	56	8
06 CABELL	1	58	58				1	58	58	0
07 CALHOUN	1	58	58				1	58	58	0
08 CLAY	1	58	56				1	58	56	0
09 DODDRIDGE										
10 FAYETTE	14	59	59	4	73	73	18	59	59	49
11 GILMER										
12 GRANT	2	61	61	1	54	54	3	61	61	4
13 GREENBRIER	7	63	60	2	58	59	9	63	60	5
14 HAMPSHIRE	4	58	58				4	58	58	10
15 HANCOCK	4	52	54	1	60	60	5	52	57	17
16 HARDY										
17 HARRISON	5	60	58	2	54	47	7	57	57	9
18 JACKSON	8	58	59	2	60	60	10	58	59	3
19 JEFFERSON	10	53	55				10	53	55	5
20 KANAWHA	32	59	60	6	60	60	38	59	60	4
21 LEWIS	4	60	60	2	57	55	6	58	59	4
22 LINCOLN	1	71	71				1	71	71	0
23 LOGAN	1	64	64	1	61	61	2	64	62	0
24 MARION	11	58	58	3	62	60	14	58	58	5
25 MARSHALL	9	58	54	2	65	67	11	58	54	8
26 MASON	4	60	60	1	63	63	5	60	61	3
27 MCDOWELL	1	58	58				1	58	58	0
28 MERGER	37	53	55	6	58	55	43	54	55	5
29 MINERAL	4	55	56	2	61	59	6	56	57	4
30 MINGO	4	69	68				4	66	66	5
31 MONONGALIA	32	59	59	22	25	57	54	45	58	55
32 MONROE										
33 MORGAN	5	55	50	1	31	31	6	48	40	27
34 NICHOLAS	4	58	61	1	61	61	5	58	61	3
35 OHIO	23	50	60	3	59	61	26	50	60	4
36 PENDLETON	2	39	46				2	39	46	33
37 PLEASANT										
38 POCAHONTAS	4	59	60	1	62	62	5	62	62	0
39 RESTON	6	52	64	1	60	60	7	56	64	9
40 PUTNAM	31	41	49	11	55	56	42	43	52	33
41 RALEIGH	30	56	55	3	55	57	33	56	55	2
42 RANDOLPH	7	58	56	1	53	53	8	58	55	4
43 RITCHIE	5	60	61	1	63	63	6	60	62	5
44 ROANE										
45 SUMMERS	3	57	57	2	61	61	5	59	61	4
46 TAYLOR	1	53	52				1	53	53	0
47 TUCKER	2	54	54	1	62	62	3	54	56	6
48 TYLER	1	59	56				1	59	58	0
49 UPSHUR	2	62	65				2	62	65	7
50 WAYNE	3	59	60	1	68	66	4	60	61	6
51 WEBSTER										
52 WETZEL										
53 WHIT										
54 WOOD	2	55	59	2	60	58	4	54	59	10
55 WYOMING	1	23	23				1	23	23	0

TABLE II.H

INDUSTRIAL PROPERTY
ASSESSMENT TO SALES COMPARISON

	INDUSTRIAL IMPROVED			INDUSTRIAL VACANT			INDUSTRIAL COUNTY TOTAL		
	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN
01 BARBOUR									
02 BERKELEY	1	40	40				1	40	40
03 BOONE									
04 BRAXTON									
05 BROOKE									
06 CABELL									
07 CALHOUN									
08 CLAY									
09 DODDRIDGE									
10 FAYETTE									
11 GILMER									
12 GRANT									
13 GREENBERGER									
14 HAMPSHIRE									
15 HANCOCK									
16 HARDY									
17 HARRISON									
18 JACKSON									
19 JEFFERSON									
20 KANAWHA									
21 LEWIS									
22 LINCOLN									
23 LOGAN									
24 MARION									
25 MARSHALL	1	60	60				1	60	60
26 MASON									
27 MCDOWELL									
28 MERCER	1	53	53				1	53	53
29 MINERAL									
30 MINGO									
31 MONONGALIA									
32 MONROE									
33 MORGAN	1	25	25				1	25	25
34 NICHOLAS									
35 OHIO									
36 PENNILETON									
37 PLEASANTS									
38 POCAHONTAS									
39 PRESTON									
40 PUTNAM									
41 RALEIGH	1	61	61				1	61	61
42 RANDOLPH									
43 RITCHIE									
44 ROANE									
45 SUMMERS									
46 TAYLOR									
47 TUCKER									
48 TYLER									
49 UPSHUR									
50 WAYNE									
51 WEBSTER									
52 WETZEL									
53 WIRT									
54 WOOD	1	59	59				1	59	59
55 WYOMING									

FEBRUARY 2009

TABLE II.I

ALL PROPERTY LESS FARM AND TIMBER
ASSESSMENT TO SALES COMPARISON

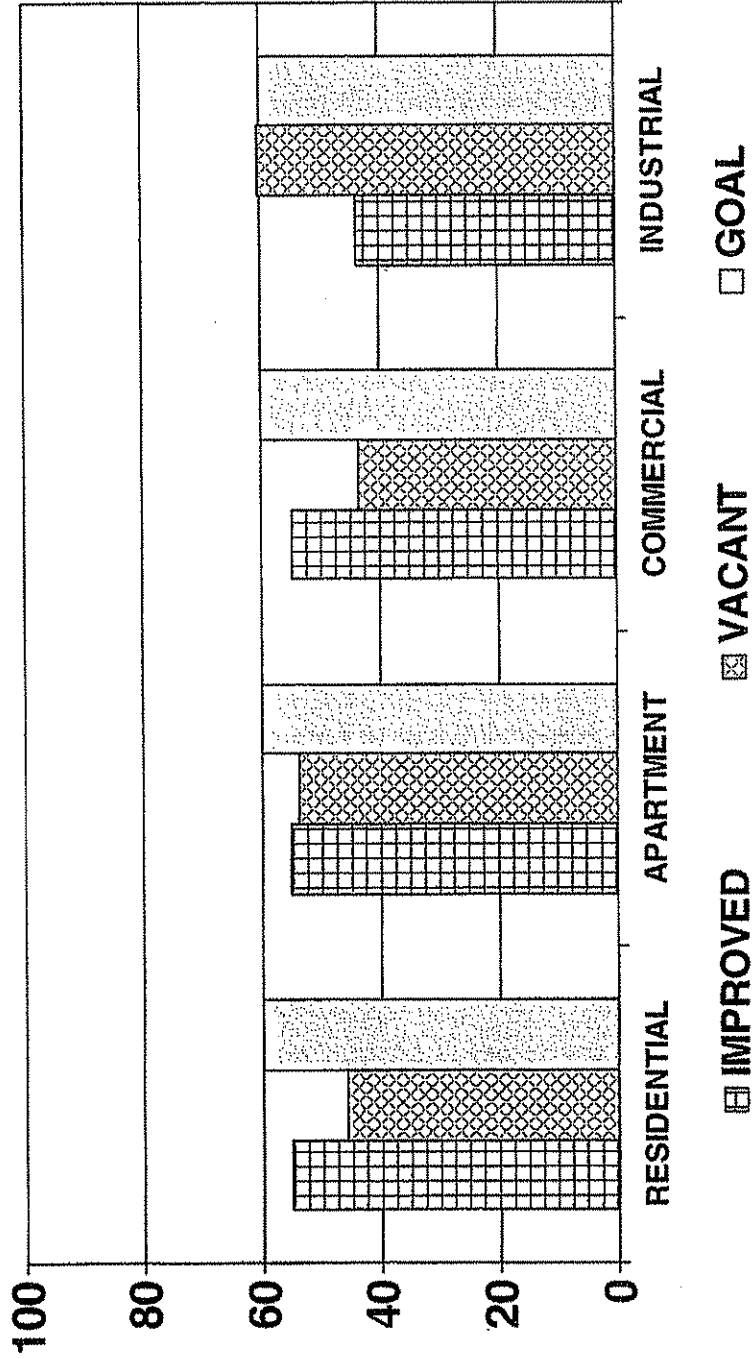
	# SALES	AGGRATIO	MEDIAN	OOD
01 BARBOUR	165	34	36	89
02 BERKELEY	2344	58	56	10
03 BOONE	70	59	59	1
04 BRAXTON	8	55	55	6
05 BROOKE	218	49	54	20
06 CABELL	1006	55	56	10
07 CALHOUN	11	59	59	5
08 CLAY	20	57	57	14
09 CROCKETT	44	54	56	14
10 DODDRIEGE	487	50	60	12
11 FAYETTE	28	57	57	11
12 GILMER	141	55	57	15
13 GRANT	464	57	58	9
14 GREENBRIER	428	55	57	13
15 HAMPSHIRE	10	51	51	11
16 HANCOCK	184	54	55	15
17 HENRY	405	58	54	14
18 JACKSON	179	57	57	4
19 JEFFERSON	874	57	57	8
20 KANAWHA	1852	55	58	14
21 LEWIS	18	55	58	2
22 LINCOLN	64	42	55	63
23 LOGAN	135	57	58	15
24 MARION	435	57	58	8
25 MARSHALL	243	53	53	11
26 MASON	84	57	58	6
27 MCDOWELL	26	59	59	4
28 MERCER	889	56	57	5
29 MINERAL	351	55	56	15
30 MINGO	74	51	55	13
31 MONONGALIA	554	49	58	44
32 MONROE	76	43	49	34
33 MORGAN	325	50	53	15
34 NICHOLAS	81	55	59	11
35 OHIO	565	55	58	10
36 PENDLETON	82	52	53	6
37 PLEASANTS	41	53	55	12
38 POCAHONTAS	59	60	60	2
39 PRESTON	305	50	53	21
40 PUTNAM	915	51	53	14
41 RALPH	783	56	56	4
42 RANDOLPH	248	45	57	9
43 RITCHIE	80	57	56	10
44 ROANE	22	53	52	13
45 SUMMERS	172	58	60	9
46 TAYLOR	118	53	54	14
47 TUCKER	279	54	57	11
48 TYLER	55	54	56	15
49 UPSHUR	88	54	55	12
50 WAYNE	82	52	52	14
51 WEBSTER	56	56	57	9
52 WETZEL	44	53	59	16
53 WIRT	44	53	59	16
54 WOOD	918	56	57	9
55 WYOMING	21	51	61	18

STATEWIDE SUMMARY
 ALL PROPERTY
 ASSESSMENT TO SALES COMPARISON
 SALES PERIOD : JULY 1, 2007 - JUNE 30, 2008

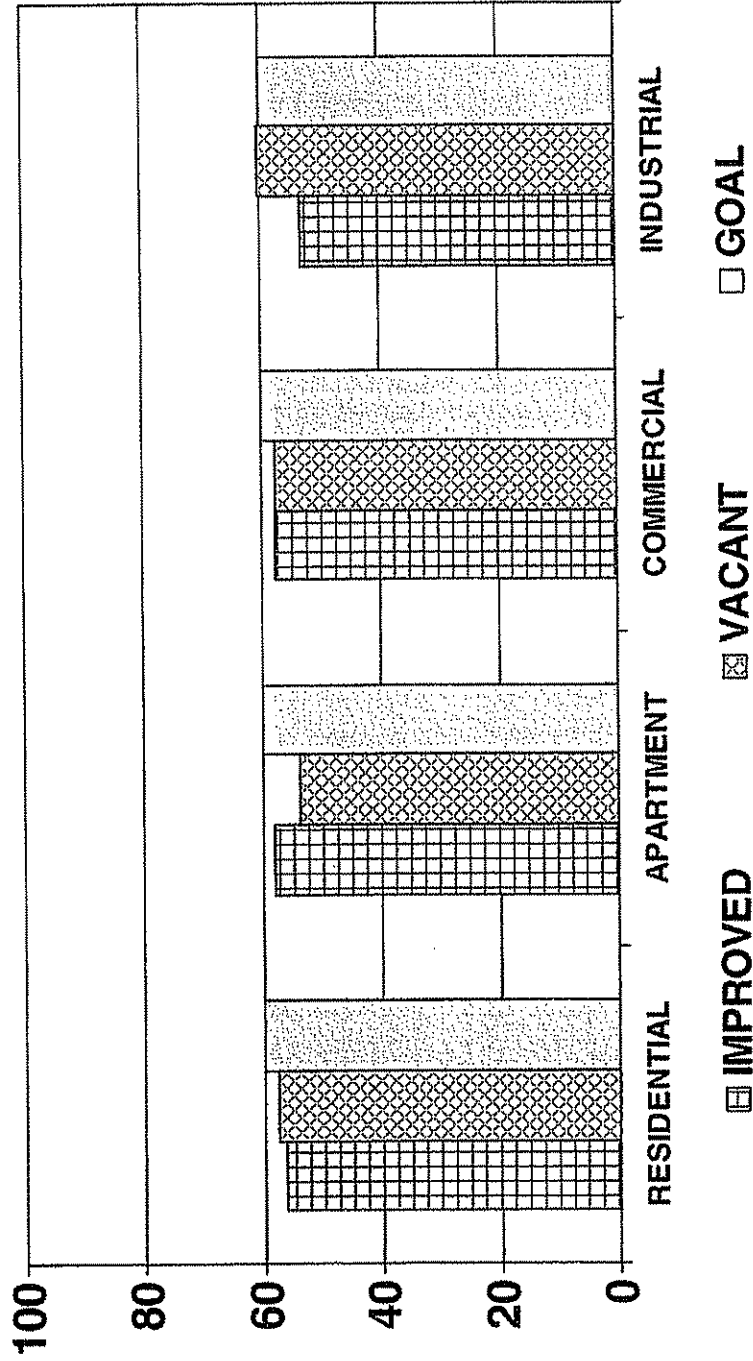
TABLE II.J

	NUMBER OF SALES	AGGREGATE RATIO	MEDIAN	COEFFICIENT OF DISPERSION
RESIDENTIAL				
IMPROVED	14955	55	56	12
VACANT	3340	46	58	20
TOTAL	18295	54	57	13
APARTMENT				
IMPROVED	43	55	58	9
VACANT	1	54	54	0
TOTAL	44	55	58	9
COMMERCIAL				
IMPROVED	415	55	58	33
VACANT	95	44	58	228
TOTAL	510	53	58	70
INDUSTRIAL				
IMPROVED	5	44	53	21
VACANT	1	60	60	0
TOTAL	6	45	56	18
TIMBER				
IMPROVED	4	48	59	29
VACANT	14	9	12	98
TOTAL	18	24	14	141
FARM				
IMPROVED	52	26	23	77
VACANT	46	10	5	318
TOTAL	98	22	15	125
ALL PROPERTY TOTAL	18971	54	57	15
LESS FARM AND TIMBER	18855	54	57	15

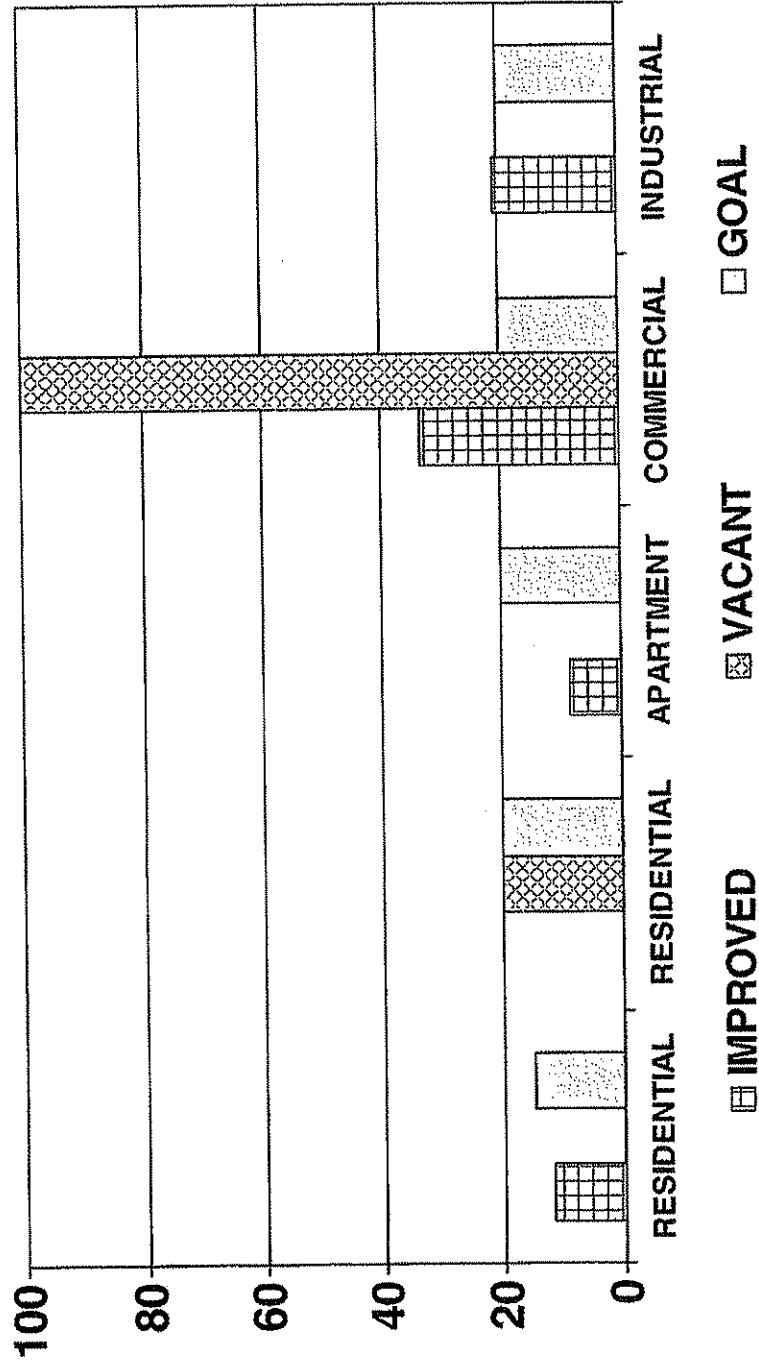
STATEWIDE SUMMARY AGGREGATE RATIOS FOR IMPROVED AND VACANT PROPERTY



STATEWIDE SUMMARY MEDIAN RATIOS FOR IMPROVED AND VACANT PROPERTY



STATEWIDE SUMMARY COEFFICIENT OF DISPERSION FOR IMPROVED AND VACANT PROPERTY





III TAX CLASS COMPARISON OF ASSESSMENT RATIOS

This section reports on the median and $\bar{C}\bar{O}\bar{D}$ for sales in all counties by each tax class: 2, 3 and 4. Information is displayed for residential, apartment, commercial and industrial property. Only valid arm's-length sales were used. The time period of the sales involved is July 1, 2006 through June 30, 2007. Only categories with three or more sales will display data.

Tables III.A and III.B list number of sales, aggregate ratios, medians, and $\bar{C}\bar{O}\bar{D}$'s by tax class for residential improved and residential vacant property. Tables III.C, III.D. and III.E show aggregate ratios, median, and $\bar{C}\bar{O}\bar{D}$ by tax class for total apartments, total commercial and total industrial sales.

RESIDENTIAL IMPROVED PROPERTY
TAX CLASS COMPARISON

TABLE III.A

	CLASS 2			CLASS 3			CLASS 4			COD
	# SALES	AGGR RATIO	MEDIAN	# SALES	AGGR RATIO	MEDIAN	# SALES	AGGR RATIO	MEDIAN	
01 BARBOUR	87	35	38	33	23	23	24	48	49	55
02 BERKELEY	955	56	56	56	56	56	59	55	58	60
03 BOONE	58	59	59	58	58	58	3	58	60	4
04 BRAXTON	42	55	56	55	56	56	1	56	56	0
05 BROOKE	196	49	51	53	54	54	14	62	60	19
06 CABELL	740	54	56	51	53	52	98	59	58	14
07 CALHOUN	5	59	58	61	61	61				
08 CLAY	8	57	57	56	57	57				
09 DODDRIDGE	34	55	56	45	57	57	1	72	72	0
10 FAYETTE	263	56	59	60	60	60	28	61	61	11
11 GILMER	14	56	54	58	57	57	7	56	57	8
12 GRANT	72	54	54	56	58	58	8	67	73	12
13 GREENBRIER	232	54	55	55	58	58	20	54	57	9
14 HAMPSHIRE	166	54	56	60	60	60	1	62	62	0
15 HANCOCK	68	52	54	43	44	44	16	50	53	14
16 HARDY	78	53	54	62	64	64	2	60	60	6
17 HARRISON	327	52	53	54	62	62	25	58	57	12
18 JACKSON	92	56	56	58	59	59	6	58	55	6
19 JEFFERSON	743	57	57	56	58	58	40	57	57	8
20 KANAWHA	1377	54	55	55	60	60	140	58	60	20
21 LEWIS	72	54	56	55	58	58	14	55	61	16
22 LINCOLN	49	42	54	17	75	75				
23 LOGAN	103	57	58	62	64	64	1	65	65	0
24 MARION	347	57	58	59	61	61	37	61	62	9
25 MARSHALL	194	52	53	56	63	63	22	54	64	13
26 MASON	121	56	58	59	60	60	14	56	59	3
27 McDOWELL	13	59	59	60	60	60				
28 MERCER	488	57	57	58	59	59	39	53	54	7
29 MINERAL	184	53	54	56	57	57	28	58	61	13
30 MINGO	40	51	53	52	52	52	6	62	67	13
31 MONONGALIA	928	58	58	55	58	60	201	56	59	4
32 MONROE	37	41	50	4	58	58	3	36	42	37
33 MORGAN	197	51	52	46	51	51	8	54	57	9
34 NICHOLAS	104	55	57	55	60	60	6	60	60	5
35 OHIO	347	54	58	55	56	56	67	59	60	7
36 PENDLETON	40	50	55	57	60	60				
37 PLEASANTS	34	55	55	60	60	60	5	63	64	3
38 POCAHONTAS	56	60	60	11	57	57	4	53	51	40
39 PRESTON	64	50	52	13	55	57	12	48	53	24
40 PUTNAM	748	52	52	46	51	51	12	48	53	24
41 RALEIGH	306	56	56	34	55	57	30	56	56	3
42 RANDOLPH	338	55	56	8	56	59	25	58	62	7
43 RICHME	57	52	56	2	73	70	3	54	53	4
44 ROANE	18	52	54	1	60	60	2	55	52	13
45 SUMMERS	44	59	59	13	58	59	16	64	62	6
46 TAYLOR	64	53	53	3	61	64	7	57	59	9
47 TUCKER	28	49	51	36	45	47	12	50	63	20
48 TYLER	143	54	56	2	58	71	10	59	60	8
49 UPSHUR	43	54	54	11	56	56	8	56	55	13
50 WAYNE	77	52	50	3	57	53	2	59	59	5
51 WEBSTER	48	57	57	2	43	62	2	59	59	5
52 WETZEL	31	52	57	3	67	66	64	58	60	9
53 WIRT	761	56	57	8	63	64	1	61	61	0
54 WOOD	13	58	62	2	63	63				
55 WYOMING	35	58	62	2	63	63				

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PROPERTY TAX DIVISION

TABLE III.B

RESIDENTIAL VACANT PROPERTY
TAX CLASS COMPARISON

	CLASS 2			CLASS 3			CLASS 4			
	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	
01 BARBOUR	11	29	27	43	20	27	6	39	46	86
02 BERKELEY	1	54	54	126	32	57	11	61	60	0
03 BOONE	1	54	54	5	60	60	1	60	60	0
04 BRAXTON	9	55	59	4	61	61	1	61	61	0
05 BROOKE	2	52	58	20	46	50	1	61	61	0
06 CABEL	2	59	59	58	56	57	15	55	59	11
07 CALHOUN	2	59	59	2	39	63				
08 CLAY	1	41	41	7	59	60				
09 DODDRIDGE	2	55	60	3	47	50	21	61	60	9
10 FAYETTE	49	54	60	66	58	60				
11 GILMER	1	60	60	34	53	56	2	30	59	2
12 GRANT	8	56	64	17	60	60	11	60	60	1
13 GREENBRIER	3	60	60	27	56	58	1	55	56	0
14 HAMPSHIRE	3	60	60	219	56	58	7	51	54	11
15 HANCOCK	3	54	54	9	50	52	1	51	51	0
16 HARDY	7	58	64	92	56	58	5	58	60	0
17 HARRISON	3	55	57	24	50	56	5	58	58	0
18 JACKSON	5	56	58	18	56	57	2	56	58	3
19 JEFFERSON	14	60	58	37	51	54	9	57	62	6
20 KANAWHA	1	60	58	72	55	57	23	57	57	13
21 LEWIS	1	113	113	10	57	58	1	56	56	0
22 LINCOLN	2	27	50	9	57	58				
23 LOGAN	1	56	56	19	52	55	3	54	58	3
24 MARION	3	58	61	19	50	58	4	60	61	4
25 MARSHALL	8	58	60	11	51	56	1	53	53	0
26 MASON	8	58	60	30	55	60	4	60	64	3
27 MCDOWELL	46	56	58	8	59	60	2	62	64	7
28 MERCER	6	50	55	40	57	57	23	57	56	4
29 MINERAL	2	49	53	106	60	61	1	47	47	0
30 MINGO	25	23	50	2	54	54				
31 MONONGALIA	8	27	49	14	9	58	2	43	57	791
32 MONROE	3	54	60	51	41	41				
33 MORGAN	34	54	60	87	48	55	3	50	49	2
34 NICHOLAS	18	37	54	21	65	62	5	59	60	5
35 OHIO	18	55	55	21	56	57	2	55	58	16
36 PENDLETON	2	50	58	35	57	58				
37 PLEASANTS	2	50	58	4	57	59	3			
38 POCAHONTAS	6	60	60	69	59	60	3	60	60	1
39 PRESTON	16	44	51	100	49	54	3	55	64	7
40 PUTNAM	21	39	50	78	56	56	9	49	52	20
41 RALEIGH	23	55	57	356	55	55	9	54	54	5
42 RANDOLPH	1	60	60	50	55	59	6	41	47	19
43 RITCHIE	14	58	57	13	49	55	3	56	57	4
44 ROANE	1	60	60	5						
45 SUMMERS	1	58	58	90	59	60	3	66	77	18
46 TAYLOR	2	47	53	36	51	55	3	77	55	18
47 TUCKER	1	54	54	29	53	55	170	59	59	7
48 TYLER	4	57	59	6	53	51				
49 UPSHUR	13	57	58	8	54	56	1	56	56	0
50 WAYNE	9	61	60	1	46	46				
51 WEBSTER	2	65	65	2	46	45				
52 WETZEL	7	55	61	3	47	37				
53 WIRT	47	51	56	6	44	57	2	60	59	9
54 WOOD	47	51	56	4	17	39				
55 WYOMING										

FEBRUARY 2009

PROPERTY TAX DIVISION

TABLE III.C

APARTMENT PROPERTY
TAX CLASS COMPARISON

	CLASS 2			CLASS 3			CLASS 4			
	# SALES	AGGR RATIO	MEDIAN	# SALES	AGGR RATIO	MEDIAN	# SALES	AGGR RATIO	MEDIAN	COD
01 BARBOUR										
02 BERKELEY										
03 BOONE				2	30	43	1	56	56	0
04 BRAXTON										
05 BROOKE										
06 CABELL							2	56	66	27
07 CALHOUN										
08 CLAY										
09 DODDORIDGE										
10 FAYETTE										
11 GILMER										
12 GRANT										
13 GREENBRIER										
14 HAMPSHIRE										
15 HANCOCK										
16 HARDY							2	48	49	6
17 HARRISON							1	49	49	0
18 JACKSON										
19 JEFFERSON										
20 KANAWHA				2	61	81	2	59	59	2
21 LEWIS										
22 LINCOLN										
23 LOGAN										
24 MARION										
25 MARSHALL										
26 MASON										
27 MCDOWELL										
28 MERCER				1	55	55				0
29 MINERAL										
30 MINGO										
31 MONONGALIA				1	60	60	1	59	59	0
32 MONROE										
33 MORGAN										
34 NICHOLAS										
35 OHIO							4	95	61	5
36 PENDLETON										
37 PLEASANTS										
38 POCAHONTAS										
39 PRESTON										
40 PUTNAM										
41 RALEIGH										
42 RANDOLPH										
43 RAYCHE							1	50	51	0
44 ROANE										
45 SUMMERS										
46 TAYLOR										
47 TUCKER										
48 TYLER										
49 UPSHUR										
50 WAYNE										
51 WEBSTER										
52 WEITZEL										
53 WIRT										
54 WOOD				3	59	59	5	55	58	0
55 WYOMING										

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PROPERTY TAX DIVISION

TABLE III.D

COMMERCIAL PROPERTY
TAX CLASS COMPARISON

	CLASS 2			CLASS 3			CLASS 4			COD
	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	
01 BARBOUR										40
02 BERKELEY				11	59	59	2	27	39	15
03 BOONE							10	47	49	
04 BRAXTON										
05 BROOKE				1	55	55	8	53	57	30
06 CABELL				2	52	53	25	58	58	3
07 CALPOUN							1	56	56	0
08 CLAY										
09 DODDRIDGE				4	60	61	10	58	59	3
10 FAYETTE										
11 GILMER				2	61	61				
12 GRANT				3	64	60	4	56	60	3
13 GREENBRIER				4	58	55				
14 HAMPSHIRE										
15 HARCOCK										
16 HARDY										
17 HARRISON				5	58	59	5	60	59	4
18 JACKSON				2	58	58	3	58	60	1
19 JEFFERSON				8	63	60	25	59	54	4
20 KANAWHA				1	59	59	3	61	62	2
21 LEWIS										
22 LINCOLN				1	71	71				
23 LOGAN										
24 MARION				2	57	57	6	59	59	6
25 MARSHALL				3	53	53	6	59	55	6
26 MASON				1	62	62	3	59	59	2
27 MCDOWELL				1	56	58				
28 MERCER				2	55	54	24	52	55	7
29 MINERAL				2	55	55	4	63	63	0
30 MINGO										
31 MONROGUA				21	59	59	11	56	58	14
32 MONROE										
33 MORGAN				2	47	47	3	57	63	0
34 NICHOLAS				3	59	61	15	60	60	0
35 OHIO				1	64	64	2	39	46	33
36 FRENCH										
37 PLEASANTS				2	59	59	2	60	60	0
38 POCAHONTAS				3	51	52	2	67	66	4
39 PRESTON				20	40	50	11	47	49	34
40 PUTNAM				19	57	58	10	56	54	7
41 RALEIGH				3	55	55	4	60	56	4
42 RANDOLPH				1	64	64				
43 RITCHIE										
44 ROANE										
45 SUMMERS				1	55	55	2	60	60	6
46 TAYLOR										
47 TUCKER										
48 TYLER										
49 UPSHUR				1	62	62	2	62	65	7
50 WAYNE										
51 WEBSTER										
52 WETZEL										
53 WIRT										
54 WOOD				2	43	45	10	56	60	8
55 WYOMING				1	23	23				

INDUSTRIAL PROPERTY TAX CLASS COMPARISON
TABLE III.E

	CLASS 2			CLASS 3			CLASS 4			
	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR										
02 BERKELEY										
03 BOONE										
04 BRAXTON										
05 BROOKE										
06 CABELL										
07 CALHOUN										
08 CLAY										
09 DODDORIDGE										
10 FAYETTE										
11 GAUER										
12 GRANT										
13 GREENBRIER										
14 HAMPSHIRE										
15 HANCOCK										
16 HARDY										
17 HARRISON										
18 JACKSON										
19 JEFFERSON										
20 KANAWHA										
21 LEWIS										
22 LINCOLN										
23 LOGAN										
24 MARION										
25 MARSHALL										
26 MASON										
27 MCDOWELL										
28 MERCER										
29 MINERAL										
30 MINGO										
31 MONONGAHLA										
32 MONROE										
33 MORGAN										
34 NICHOLAS										
35 OHIO										
36 PENDLETON										
37 PLEASANTS										
38 POCAHONTAS										
39 PRESTON										
40 PUTNAM										
41 RALEIGH										
42 RANDOLPH										
43 RITCHIE										
44 ROANE										
45 SUMMERS										
46 TAYLOR										
47 TUCKER										
48 TYLER										
49 UPSHUR										
50 WAYNE										
51 WEBSTER										
52 WETZEL										
53 WIRT										
54 WOOD										
55 WYOMING										

FEBRUARY 2009

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PROPERTY TAX DIVISION



APPENDICES

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PROPERTY TAX DIVISION	28
	FEBRUARY 2009



APPENDIX A SALES INFORMATION – GENERAL INSTRUCTIONS

1. Completion dates for entry of sales data are as follows:
 - 1st Quarter (July, August, September) by November 1
 - 2nd Quarter (October, November, December) by February 1
 - 3rd Quarter (January, February, March) by May 1
 - 4th Quarter (April, May, June) by August 1

2. \$100 or Less – Sales for less than \$100 should not be processed to the AA/CAMA file.

3. Split Parcel Sales
 - (1) Enter the appropriate appraisal data to both the parent and split parcel.
 - (2) Enter the sales data to the split parcel.

APPENDIX A

SALES INFORMATION –

GENERAL INSTRUCTIONS (CONT.)



4. Multiparcel Sales – The sales data and the proper validity code (Validity Code = 1) must be shown on all parcels involved in the transaction. The full sale price should be entered on each of the parcels.
5. Deactivate/Activate – If you need to deactivate or re-activate a parcel you will do this on AA21.



APPENDIX A SALES INFORMATION – GENERAL INSTRUCTIONS (CONT.)

SALES INFORMATION – DATA ENTRY INSTRUCTIONS:

- DATE** – Character positions are provided for the two digit number of the month, the two digit number of the day, and the last four digits of the year of the sale. Each character position must be filled in. Use leading zeros if necessary.
- TYPE** – Refers to the distinction between a type of sale involving LAND only, as opposed to a sale involving both LAND AND BUILDING(S) or just BUILDING(S). Three alternatives are provided. Enter the code which is representative of the sale. Only one code may be entered.
- Enter 1 LAND to indicate that the sale involved land only.
 - Enter 2 L & B to indicate that the sale involved land and building(s).
 - Enter 3 BUILDING to indicate that the sale involved building(s) only. For example, building(s) on leased land or high rise condominiums.



APPENDIX A SALES INFORMATION – GENERAL INSTRUCTIONS (CONT.)

AMOUNT (SALE PRICE) – Character positions are provided to enter up to ten numeric characters (up to \$9,999,999,999). It is not necessary to fill in each character position. Enter whole dollars only.

SOURCE – Refers to the source of the sales data entered in this section. Four alternatives are provided. Enter the code which is most representative of the source. Only **ONE** code may be entered.

Enter 1 **BUYER** to indicate that the information was obtained from the grantee – or buyer.

Enter 2 **SELLER** to indicate that the information was obtained from the grantor – or seller.

Enter 3 **AGENT** to indicate that the information was obtained from an agent representing a buyer or seller.

Enter 4 **OTHER** to indicate that the information was obtained from conveyance fee, similar transfer records, or any other source.



APPENDIX A SALES INFORMATION – GENERAL INSTRUCTIONS (CONT.)

SALES VALIDITY CODE – Space is provided to enter one of nine numeric codes.

- Enter 0 - to indicate the sale can be considered an “arm’s-length” transaction (a valid sale).
- Enter 1 - to indicate that the sale involved more than one parcel.
- Enter 2 - to indicate that the property was not exposed to the open market or that the marketing time for the property could be considered abnormal.
- Enter 3 - to indicate that the highest and best use of the property has changed since the sale or that construction and/or demolition of improvements have taken place since the transaction occurred.
- Enter 4 - to indicate that the parties of the transaction were either related individuals or related corporations.
- Enter 5 - to indicate that the cause of the transaction was either a liquidation of assets or a forced sale.
- Enter 6 - to indicate that the sale involved abnormal financing or that the transaction was a land contract arrangement.
- Enter 7 - to indicate that the amount shown is a construction cost only used for verification of cost schedules.
- Enter 8 - to indicate that the sale included an excessive amount of personal property or any other situation that would make the sale **NOT** an arm’s-length transaction.



APPENDIX A SALES INFORMATION – GENERAL INSTRUCTIONS (CONT.)

In order to ensure that only sales representing market value are entered into IAS as “valid”, Code = 0, you must determine that an arm’s-length sale has taken place.

“In an arm’s-length sale, the seller seeks the highest possible price for his property on the open market. While eager to sell, he is under no under coercion to do so. Similarly, the buyer is knowledgeable concerning the market and seeks to buy the property at the lowest possible price. While eager to buy, he is under no undue coercion to do so.”

Improving Real Property Assessment, International Association of Assessing Officers, 1978

Sales verification can be made via a sales questionnaire, a telephone call, or personal contact. The sources of information may be the buyer, the seller, or other knowledgeable individuals such as the agent, a local Realtor, etc.



APPENDIX A SALES INFORMATION – GENERAL INSTRUCTIONS (CONT.)

The following transactions should never be coded as “valid” sales:

1. Gifts or transactions for a nominal fee, less than \$100.
2. Sales between relatives or corporate affiliates.
3. Sales involving government agencies.
4. Sales to correct a title defect, create joint tenancy, or of other legal convenience.
5. Sales in which a financial institution is the buyer.
6. Forced sales.
7. Sales involving a charitable, religious, or educational institution.

TOTAL SALES BY VALIDITY CODE
JULY 2006 - JUNE 2007

	TOTAL SALES KEYS	VALID ARMS LENGTH (0)	MULTIPLE PARCELS (1)	NOT EXPOSED OPEN MARKET (2)	HIGHEST/BEST USE CHANGED (3)	RELATED FAM OR CORP (4)	FORCED SALE LIQUIDATION (5)	ABNORMAL FINANCING (6)	CONSTRUCTION COST ONLY (7)	EXCESSIVE PERS PROP (8)
01 BARBOUR	655	223	264	52	4	75	11	15	0	11
02 BERKELEY	3,933	2,358	638	395	250	103	162	9	0	7
03 BOONE	376	73	25	65	73	36	46	4	0	4
04 BRAXTON	430	8	149	148	5	45	26	17	0	0
05 BROOKE	576	233	55	55	31	31	32	67	0	7
06 CABELL	2,570	1,032	316	603	74	188	264	57	0	24
07 CALHOUN	468	11	185	83	4	4	12	2	0	0
08 CLAY	237	20	107	61	4	25	8	0	0	2
09 DODDORIDGE	254	57	109	21	4	5	10	5	0	43
10 FAYETTE	2,064	538	793	236	18	12	14	2	0	2
11 GUMBER	326	28	52	20	108	12	12	0	0	1
12 GRANT	533	78	201	20	13	44	2	2	0	29
13 GREENBRIER	1,288	570	411	291	104	59	20	83	0	9
14 HAMPSHIRE	1,275	452	291	301	150	15	20	100	0	23
15 HANCOCK	804	117	299	79	45	48	19	4	0	14
16 HARDY	577	200	143	79	29	63	63	4	0	14
17 HARRISON	2,807	1,85	433	369	63	88	50	86	248	144
18 JACKSON	1,478	182	98	266	32	704	22	22	0	1
19 JEFFERSON	1,683	881	562	562	92	109	97	1	0	5
20 KANAWHA	5,347	1,977	1,048	1,048	185	334	703	80	0	10
21 LEWIS	498	136	180	75	16	35	31	4	0	27
22 LINCOLN	465	80	61	65	3	61	24	4	0	3
23 LOGAN	832	142	327	85	24	36	55	20	0	16
24 MARION	1,484	439	417	70	57	816	94	55	0	26
25 MARSHALL	909	257	371	87	25	64	41	18	0	39
26 MASON	862	238	78	78	51	92	58	17	0	8
27 MCDOWELL	789	28	504	130	4	39	78	6	0	7
28 MERCER	1,987	698	701	350	78	60	86	16	0	4
29 MINERAL	371	371	371	350	98	70	27	5	0	1
30 MINGO	1,148	74	492	154	14	274	19	18	0	1
31 MONONGAHEA	4,609	1,738	957	64	47	1,648	25	30	0	0
32 MORFEE	542	64	144	220	6	53	24	1	0	5
33 MORGAN	723	334	393	188	26	14	47	0	0	0
34 NICHOLAS	951	224	404	218	50	26	26	1	0	6
35 OHIO	1,83	572	278	83	36	64	70	28	25	6
36 PENDLETON	265	91	76	42	4	44	7	0	0	1
37 PLEASANTS	208	44	46	38	7	22	15	12	0	13
38 POCAHONTAS	778	88	73	17	32	39	21	2	0	194
39 PRESTON	1,918	328	487	315	50	322	82	11	0	54
40 PUTNAM	1,902	943	356	240	68	125	153	15	0	2
41 RALEIGH	2,846	832	840	678	134	203	203	16	1	5
42 RANDOLPH	774	258	195	81	50	48	26	7	0	103
43 RITCHIE	392	104	194	37	11	16	14	14	0	1
44 ROANE	520	23	216	132	34	34	22	43	0	16
45 SUMMERS	575	190	213	91	37	39	37	1	0	3
46 TAYLOR	530	20	180	64	38	42	56	30	0	0
47 TUCKER	698	378	104	88	18	8	8	7	0	26
48 TYLER	236	63	63	41	2	23	6	17	0	12
49 UPSHUR	825	184	288	184	53	61	30	5	0	10
50 WAYNE	1,246	127	456	269	107	109	104	60	0	8
51 WEBSTER	351	2	138	83	6	80	23	5	0	1
52 WETZEL	467	60	238	54	26	17	44	17	0	12
53 WIRT	279	45	132	60	3	14	14	4	0	2
54 WOOD	2,528	941	859	253	116	113	151	38	0	8
55 WYOMING	707	22	265	252	16	18	45	13	0	17
STATE TOTALS	59,061	17,882	17,145	8,887	2,641	7,251	3,209	964	276	1,023

APPENDIX C

SAMPLE NEIGHBORHOOD

Y2K TAXNR642 APPRAISAL SYSTEM VALUES	NUMBER SALES	COUNTY TOTAL CONSIDER.	STATE OF WEST VIRGINIA		DATE 01/09/2009	PAGE NO.
			FROM 07/06 TO 06/07	RANGE 000.00% - 999.99%		
SALES RATIO FOR	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	COEF DISP
RESIDENTIAL IMP	2	30,900	15,450	32,600	105.41	0.57
000000-0019999	3	89,500	29,833	95,800	106.90	3.60
002000-0039999	1	50,000	50,000	52,600	105.20	0.00
004000-0059999	14	1,011,710	72,265	981,700	97.03	11.86
006000-0079999	10	853,500	85,350	80,570	94.40	8.96
008000-0099999	6	734,000	122,333	653,800	89.07	13.09
010000-0149999	7	1,298,400	185,485	1,114,800	84.65	16.79
015000-9999999				159,257	73.32	18.22
RESIDENTIAL IMPROVED	43	4,068,010	94,604	3,737,000	91.86	13.38
VACANT	2	82,500	41,250	14,200	52.07	60.24
TOTAL	45	4,150,510	92,233	3,751,200	92.72	18.22
APARTMENT IMPROVED	0	0	0	0	0.00	0.00
VACANT	0	0	0	0	0.00	0.00
TOTAL	0	0	0	0	0.00	0.00
COMMERCIAL IMPROVED	0	0	0	0	0.00	0.00
VACANT	0	0	0	0	0.00	0.00
TOTAL	0	0	0	0	0.00	0.00
INDUSTRIAL IMPROVED	0	0	0	0	0.00	0.00
VACANT	0	0	0	0	0.00	0.00
TOTAL	0	0	0	0	0.00	0.00
TIMBER IMPROVED	0	0	0	0	0.00	0.00
VACANT	0	0	0	0	0.00	0.00
TOTAL	0	0	0	0	0.00	0.00
FARM IMPROVED	0	0	0	0	0.00	0.00
VACANT	0	0	0	0	0.00	0.00
TOTAL	0	0	0	0	0.00	0.00
COMB C & I IMPROVED	0	0	0	0	0.00	0.00
VACANT	0	0	0	0	0.00	0.00
TOTAL	0	0	0	0	0.00	0.00
TOTAL	45	4,150,510	92,233	3,751,200	92.72	18.22

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PROPERTY TAX DIVISION

APPENDIX D

SAMPLE TAX CLASS

Y2K TXNRA642 ASSESSMENT SYSTEM VALUES		COUNTY		STATE OF WEST VIRGINIA		DATE 01/09/2009		TAX CLASS 2		PAGE NO.	
SALES RATIO FOR		TOTAL	MEAN	FROM 07/06 TO 06/07 RANGE 000.00% - 999.99%	MEAN	MEAN	MEAN	MEAN	MEAN	STD.	COEF
NUMBER	SALES	CONSIDER.	CONSIDER.	VALUE	VALUE	AGGR. RATIO	AGGR. RATIO	AGGR. RATIO	AGGR. RATIO	DEV.	DISP
RESIDENTIAL IMP											
14		127,500	9,107	145,140	10,367	113.84	126.37	105.07	101.45	68.90	
000000-0019999		268,200	26,820	135,300	13,530	50.45	51.74	40.45	38.98	63.88	
002000-0039999		888,410	49,356	339,840	18,880	38.25	38.66	33.98	12.93	27.97	
004000-0059999		741,118	67,374	278,090	25,280	37.52	37.28	42.32	12.25	23.88	
006000-0079999		540,500	90,083	223,320	37,220	41.32	41.56	40.87	7.89	11.59	
008000-0099999		2,521,400	126,070	838,870	41,943	33.27	33.29	33.90	6.98	16.94	
010000-0150000		2,016,050	252,006	517,360	64,670	25.66	27.83	31.06	9.79	26.29	
015000-0999999											
RESIDENTIAL											
87		7,103,178	81,645	2,477,920	28,481	34.88	52.07	38.07	53.81	65.67	
11		226,600	20,600	42,320	3,847	18.68	26.52	27.00	15.85	49.55	
98		7,329,778	74,793	2,520,240	25,716	34.38	49.20	35.45	51.57	67.38	
APARTMENT											
0		0	0	0	0	0.00	0.00	0.00	0.00	0.00	
0		0	0	0	0	0.00	0.00	0.00	0.00	0.00	
0		0	0	0	0	0.00	0.00	0.00	0.00	0.00	
COMMERCIAL											
0		0	0	0	0	0.00	0.00	0.00	0.00	0.00	
0		0	0	0	0	0.00	0.00	0.00	0.00	0.00	
0		0	0	0	0	0.00	0.00	0.00	0.00	0.00	
INDUSTRIAL											
0		0	0	0	0	0.00	0.00	0.00	0.00	0.00	
0		0	0	0	0	0.00	0.00	0.00	0.00	0.00	
0		0	0	0	0	0.00	0.00	0.00	0.00	0.00	
TIMBER											
0		0	0	0	0	0.00	0.00	0.00	0.00	0.00	
0		0	0	0	0	0.00	0.00	0.00	0.00	0.00	
0		0	0	0	0	0.00	0.00	0.00	0.00	0.00	
FARM											
4		514,000	128,500	111,590	27,897	21.71	27.16	22.81	20.83	72.88	
3		20,683	6,894	4,040	1,346	19.53	63.13	20.40	90.93	271.45	
7		534,683	76,383	115,630	16,518	21.63	42.58	20.40	57.81	162.90	
COMB C & I											
0		0	0	0	0	0.00	0.00	0.00	0.00	0.00	
0		0	0	0	0	0.00	0.00	0.00	0.00	0.00	
0		0	0	0	0	0.00	0.00	0.00	0.00	0.00	
105		7,864,461	74,899	2,635,870	25,103	33.52	48.76	35.05	51.73	70.41	

PROPERTY TAX DIVISION

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APPENDIX E

SAMPLE COUNTY

Y2K TXNRA642 ASSESSMENT SYSTEM VALUES		STATE OF WEST VIRGINIA		DATE 01/09/2009		PAGE NO.			
SALES RATIO FOR		FROM 07/06 TO 06/07 RANGE 000.00% - 999.99%		MEAN		MEDIAN			
NUMBER SALES	TOTAL CONSIDER.	MEAN CONSIDER.	TOTAL VALUE	AGGR. VALUE	RATIO	RATIO	STD. DEV.		
							COEF DISP		
RESIDENTIAL IMP									
000000-0019999	29	281,800	289,920	9,997	102.88	116.40	91.67	97.49	81.43
002000-0039999	20	579,450	252,720	28,972	43.61	45.40	38.07	29.36	49.32
004000-0059999	27	1,330,500	528,120	49,277	39.69	40.17	37.25	13.61	26.81
006000-0079999	13	894,118	312,590	68,778	34.96	35.00	32.56	12.54	33.32
008000-0099999	6	540,500	223,320	90,083	41.32	41.56	40.87	7.89	11.59
010000-0150000	21	2,646,400	865,390	126,019	32.70	32.72	33.00	7.30	18.27
015000-0399999	8	2,016,050	517,360	252,006	25.66	27.83	31.06	9.79	26.29
RESIDENTIAL									
IMPROVED	124	8,288,818	2,989,420	66,845	36.07	56.31	38.19	59.18	77.38
VACANT	60	1,383,111	281,600	23,051	20.36	50.27	29.83	110.55	123.56
TOTAL	184	9,671,929	3,271,020	52,564	33.82	54.34	35.94	79.39	89.40
APARTMENT									
IMPROVED	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0	0.00	0.00	0.00	0.00	0.00
COMMERCIAL									
IMPROVED	2	252,500	66,900	126,250	26.50	38.52	38.52	21.73	39.90
VACANT	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	2	252,500	66,900	126,250	26.50	38.52	38.52	21.73	39.90
INDUSTRIAL									
IMPROVED	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TIMBER									
IMPROVED	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0	0.00	0.00	0.00	0.00	0.00
FARM									
IMPROVED	4	514,000	111,590	128,500	21.71	27.16	22.81	20.83	72.88
VACANT	3	20,583	4,040	6,894	19.53	63.13	20.40	90.93	271.45
TOTAL	7	534,583	115,630	76,383	21.63	42.58	20.40	57.81	162.90
COMB C & I									
IMPROVED	2	252,500	66,900	126,250	26.50	38.52	38.52	21.73	39.90
VACANT	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	2	252,500	66,900	126,250	26.50	38.52	38.52	21.73	39.90
TOTAL									
TOTAL	193	10,459,112	3,453,550	54,192	33.02	53.75	35.65	78.24	90.03
TOTAL LESS F&T									
TOTAL	186	9,924,429	3,337,920	53,357	33.63	54.17	35.94	78.99	88.90

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PROPERTY TAX DIVISION

APPENDIX F

STATE OF WEST VIRGINIA

Y2K TXNRA642 ASSESSMENT SYSTEM VALUES		STATE OF WEST VIRGINIA		DATE 01/05/2009		PAGE NO.	
STATEWIDE SALE RATIO		FROM 07/06 TO 06/07 RANGE 000.00% - 999.99%		MEAN MEDIAN		STD. COEF	
NUMBER	TOTAL	MEAN	TOTAL	RATIO	RATIO	DEV.	DISP
SALES	CONSIDER.	CONSIDER.	VALUE	AGGR.	AGGR.		
RESIDENTIAL IMP							
0000000-0019999	6,411,743	11,490	5,600,460	88.59	60.34	135.21	41.60
0020000-0039999	32,345,446	29,784	19,837,920	61.33	59.39	63.45	14.05
0040000-0059999	68,498,801	49,493	39,957,170	58.33	57.85	58.45	12.52
0060000-0079999	118,965,680	69,529	66,615,290	56.00	56.22	57.31	11.76
0080000-0099999	126,175,088	89,419	68,758,140	54.49	54.53	54.93	10.49
0100000-0149999	318,993,096	124,558	170,437,620	53.43	53.45	52.97	10.22
0150000-9999999	1591,222,761	255,494	876,198,610	55.06	56.00	55.36	8.76
RESIDENTIAL IMPROVED							
14,955	2262,612,615	151,294	1247,485,210	55.13	56.33	26.70	11.84
3,340	232,260,266	69,539	106,517,800	45.86	57.57	102.53	20.17
18,295	2494,872,881	136,369	1354,003,010	54.27	56.54	74.10	13.41
APARTMENT IMPROVED							
43	9,228,900	214,625	5,085,780	55.11	58.12	7.85	8.56
1	100,000	100,000	53,940	53.94	53.94	0.00	0.00
44	9,328,900	212,020	5,139,720	55.09	58.11	7.77	8.53
COMMERCIAL IMPROVED							
415	133,156,849	320,859	73,187,020	54.96	57.75	248.89	33.42
95	22,869,974	240,736	9,955,860	43.53	174.35	805.40	228.36
510	156,026,823	305,934	83,142,880	53.29	88.91	414.55	69.76
INDUSTRIAL IMPROVED							
5	3,296,223	659,244	1,447,630	43.92	53.13	14.98	20.71
1	190,000	190,000	114,360	60.19	60.19	0.00	0.00
6	3,486,223	581,037	1,561,990	44.80	56.09	14.36	18.45
TIMBER IMPROVED							
4	796,000	199,000	378,760	47.58	58.51	24.68	28.61
14	1,311,310	93,665	116,620	8.89	11.84	17.59	98.10
18	2,107,310	117,072	495,380	23.51	14.06	26.29	141.03
FARM IMPROVED							
52	11,321,899	217,728	2,949,680	26.05	22.95	21.24	76.51
46	4,412,653	95,927	455,600	10.32	5.17	31.68	317.92
98	15,734,552	160,556	3,405,280	21.64	15.49	27.04	124.74
COMB C & I IMPROVED							
420	136,453,072	324,888	74,634,650	54.70	57.74	247.41	33.27
96	23,055,974	240,208	10,070,220	43.67	57.83	801.24	225.95
516	159,509,046	309,133	84,704,870	53.10	57.76	412.15	69.16
TOTAL							
18,971	2681,556,689	141,350	1447,748,260	53.99	56.54	99.20	15.27
TOTAL LESS F&T							
18,855	2663,714,827	141,273	1443,847,600	54.20	56.57	99.54	14.97

STATE TAX COMMISSIONER OF WEST VIRGINIA
SALES LISTING FORM

The Instrument May Not Be Recorded If This Form Is Not Completed In Its Entirety

West Virginia Code §§11-22-6, 11A-3-2 & 11A-3-3 (Amended 3-11-95) Revised 12/03

County: Taxing District:
Tax Map No.(s): Parcel(s):
Tax Map No.(s): Parcel(s):
Assessor Account No.:
Grantor's Name: Phone No. () -
Grantee's Name: Phone No. () -
Mailing Address of New Owner:
Most Recent Previous Deed Book No.: Page No.:
Grantor's Source of Title:

(If not by "Previous Deed" referenced above)

(a) Real Estate: (b) Other Valuable Goods/Services: (If Applicable)

Consideration/Value: \$ Lot Size or Acreage Involved: \$

Estate(s) Transferred:

(Examples: Fee, Surface, Mineral, Coal, etc)

- (1) Was this transaction on the open market? Yes / No (Circle One)
(2) Does this transaction involve more than one parcel? Yes / No (Circle One)
(3) Was this sale between related individuals or related corporations? Yes / No (Circle One)
(4) Was this a liquidation, foreclosure or other "Forced" sale? Yes / No (Circle One)
(5) Is this transaction pursuant to a land contract or owner financing? Yes / No (Circle One)
(6) Does this transaction include personal property? Yes / No (Circle One)
(7) Does this transaction include minerals and/or timber? Yes / No (Circle One)
(8) Any other financing arrangements materially affecting consideration? Yes / No (Circle One)

If "No" to Question 1 or "Yes" to Questions 2 - 8 above, please explain below:

Printed Name Signature Phone Number
Filed By (check one): [] Buyer [] Seller [] Agent/Attorney [] Other

LIENHOLDER INFORMATION (OPTIONAL)

[] Check if change of name or address

Name:

Address for Notice:

INTEREST IN PROPERTY

Surface Owner's Rights Deed Book: Page No.:
Fiduciary Interest Relationship to Owner:
Lienholder Trust Deed Book No.: Page No.:
Other

Table with 4 rows: To Be Completed By County Clerk: Stamp Fee Paid, Date Recorded, New Deed Book No., New Deed Book Page No., Date of Transaction.

Table with 4 rows: Sheriff's Use Only: Date Received, Effective Dates of Lien, Date Entered, Entered By, Tax Ticket No.

RELEASE OF LIEN

COMPLETE THIS SECTION IF YOU ARE RELEASING THIS LIEN

Date Lien Is Released:

Signature of Lienholder: