



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
TAX11006

PAGE
1

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

VENDOR

DEAN E. DAWSON  
 PO BOX 4371  
 CHARLESTON WV 25364-

SHIP TO

DEPARTMENT OF TAX & REVENUE  
 VARIOUS LOCALES AS  
 INDICATED BY ORDER

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
12/01/2010				

BID OPENING DATE: 01/11/2011 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	LS		946-15		
<p><b>OPEN END CONTRACT</b></p> <p>THE WEST VIRGINIA PURCHASING DIVISION, FOR THE AGENCY, THE WEST VIRGINIA STATE TAX DEPARTMENT, IS SOLICITING BIDS FOR GATHERING 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 TWELVE (12) COUNTIES OF WEST VIRGINIA PER THE ATTACHED SPECIFICATIONS.</p> <p>TECHNICAL QUESTIONS MUST BE SUBMITTED IN WRITING TO SHELLY MURRAY IN THE WEST VIRGINIA PURCHASING DIVISION VIA MAIL AT THE ADDRESS SHOWN AT 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 12/21/2010 AT THE CLOSE OF BUSINESS. ALL TECHNICAL QUESTIONS RECEIVED, IF ANY, WILL BE ADDRESSED BY ADDENDUM AFTER THE DEADLINE.</p> <p>APPRAISAL SERVICES, REAL ESTATE</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 WITH THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p>						

RECEIVED  
 2011 JAN 11 P 1:10  
 PURCHASING DIVISION  
 STATE OF WV

SEE REVERSE SIDE FOR TERMS AND CONDITIONS			
SIGNATURE <i>Dean E. Dawson</i>	TELEPHONE 304-720-0590	DATE 1/10/11	
TITLE Principal Appraiser	FEIN 26-0315471	ADDRESS CHANGES TO BE NOTED ABOVE	

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



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RFQ NUMBER  
**TAX11006**

PAGE  
**2**

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

RFQ COPY  
 TYPE NAME/ADDRESS HERE

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DEPARTMENT OF TAX & REVENUE  
 VARIOUS LOCALES AS  
 INDICATED BY ORDER

DATE PRINTED <b>12/01/2010</b>	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
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BID OPENING DATE: **01/11/2011** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p><b>BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES FOR BANKRUPTCY PROTECTION, THIS CONTRACT IS AUTOMATICALLY NULL AND VOID, AND IS TERMINATED WITHOUT FURTHER ORDER.</b></p> <p><b>***** THIS IS THE END OF RFQ TAX11006 ***** TOTAL: _____</b></p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE *[Signature]* TELEPHONE **304 720 0590** DATE **1-10-11**  
 TITLE **PRINCIPAL APPRAISER** FEIN **26-0315471** ADDRESS CHANGES TO BE NOTED ABOVE

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

## TAX11006

### 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 has been completed. The second phase, which includes 24 counties, will be completed in January 2011. During the final phase the remaining 12 counties will be evaluated. This RFQ covers only the 12 counties to be reviewed in the third and final 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 6 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 six counties, that successful vendor will be awarded the contract for the six 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 12 counties in West Virginia as provided in Section 14 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 6 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 thirty-six 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 thirty-six 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 correct physical characteristics, 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 2009 (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 2009 (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.

- 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 37 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 12 counties listed in Section 14 within a 12-month period. The Contractor may bid on any number of counties listed in Section 14 with a maximum number of six (6) 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. 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.

10. Conflict of Interest

Contractor affirms that neither it, its representatives nor its subcontractors have any interest nor shall acquire any interest, direct or indirect, which would compromise the performance of its services hereunder. Any such interests shall be promptly presented in detail to the Agency.

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 12 counties within 12 months of the award date. The list on the next page contains the 12 counties including the number of residential, commercial and industrial parcels of property present in each county for Tax Year 2010, the number of transfers (sales) to be validated and the number of neighborhoods currently in each county.

Counties to be evaluated:

TY2010 Parcels

	<u>Residential*</u>	<u>Commercial*</u>	<u>Industrial*</u>	TY2010 <u>Transfer**</u>	TY2010 Number <u>Of Neighborhoods*</u>
Boone	16,205	689	28	289	100
Fayette	34,603	1,595	70	942	247
Kanawha	103,924	7,325	344	2,943	479
Lincoln	14,993	374	2	231	48
Logan	23,722	1,429	80	359	122
McDowell	27,857	1,537	21	297	76
Mercer	38,835	2,855	137	999	76
Mingo	21,673	1,458	50	351	74
Raleigh	55,832	3,398	139	1,367	248
Summers	12,535	329	5	227	57
Wayne	26,397	1,096	58	526	81
Wyoming	18,499	937	30	316	55
<b>Grand Total</b>	<b>395,075</b>	<b>23,022</b>	<b>964</b>	<b>8,847</b>	<b>1,663</b>

\* 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.

**CONTRACT APPRAISAL PRICING SUMMARY**

County	ACTIVITY											Final Report	
	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
	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			
Boone		\$ _____	5	\$ _____/Neighborhood	\$ _____				289	\$ _____		Price per County	Price per County
Residential	16,205					324	\$ _____/Pcl	\$ _____					
Commercial	689					14	\$ _____/Pcl	\$ _____					
Industrial	28					1	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	16,922	\$ _____	5	\$ _____	\$ _____	339	\$ _____	\$ _____	289	\$ _____		\$ _____	\$ _____

Grand Total \$ \_\_\_\_\_

\* 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**

County	ACTIVITY											
	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
Fayette		\$ _____	12	\$ _____/Neighborhood	\$ _____				942	\$ _____	\$ _____	\$ _____
Residential	34,603					692	\$ _____/Pcl	\$ _____				
Commercial	1,595					32	\$ _____/Pcl	\$ _____				
Industrial	70					2	\$ _____/Pcl	\$ _____				
<b>Activity Totals</b>	<b>36,268</b>	\$ _____	<b>12</b>	\$ _____	\$ _____	<b>726</b>	\$ _____	\$ _____	<b>942</b>	\$ _____	\$ _____	\$ _____

Grand Total \$ \_\_\_\_\_

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County	ACTIVITY												
	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	
Kanawha		\$ 175,000	24	\$ 1,000 /Neighborhood	\$ 24,000				2,943	\$ 50,000	\$ 7,500	\$ 12,500	
Residential	103,924					2,079	\$ 15 /Pcl	\$ 31,185					
Commercial	7,325					147	\$ 100/Pcl	\$ 14,700					
Industrial	344					7	\$ 1,000/Pcl	\$ 7,000					
<b>Activity Totals</b>	111,593	\$ 175,000	24	\$ 1,000	\$ 24,000	2,233	\$ 23.68	\$ 52,885	2,943	\$ 50,000	\$ 7,500	\$ 12,500	

Grand Total    \$ 321,885

\* 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.

KANAWHA ONLY

**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		
Lincoln		\$ _____	3	\$ _____/Neighborhood	\$ _____				231	\$ _____	\$ _____	\$ _____	\$ _____
Residential	14,993					300	\$ _____/Pcl	\$ _____					
Commercial	374					8	\$ _____/Pcl	\$ _____					
Industrial	2					1	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	15,369	\$ _____	3	\$ _____	\$ _____	309	\$ _____	\$ _____	231	\$ _____	\$ _____	\$ _____	\$ _____

Grand Total \$ \_\_\_\_\_

\* 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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County	ACTIVITY												
	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	Price per County
Logan		\$ _____	6	\$ _____/Neighborhood	\$ _____				359	\$ _____	\$ _____	\$ _____	\$ _____
Residential	23,722					474	\$ _____/Pcl	\$ _____					
Commercial	1,429					29	\$ _____/Pcl	\$ _____					
Industrial	80					2	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	25,231	\$ _____	6	\$ _____	\$ _____	505	\$ _____	\$ _____	359	\$ _____	\$ _____	\$ _____	\$ _____

Grand Total \$ \_\_\_\_\_

\* 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**

County	ACTIVITY										Final Report		
	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	
	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			
McDowell		\$ _____	4	\$ _____/Neighborhood	\$ _____				297	\$ _____	Price per County	Price per County	
Residential	27,857					557	\$ _____/Pcl	\$ _____					
Commercial	1,537					31	\$ _____/Pcl	\$ _____					
Industrial	21					1	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	29,415	\$ _____	4	\$ _____	\$ _____	589	\$ _____	\$ _____	297	\$ _____	\$ _____	\$ _____	

Grand Total \$ \_\_\_\_\_

\* 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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County	ACTIVITY												
	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	
Mercer		\$ _____	4	\$ _____/Neighborhood	\$ _____				999	\$ _____	\$ _____	\$ _____	
Residential	38,835					777	\$ _____/Pcl	\$ _____					
Commercial	2,855					57	\$ _____/Pcl	\$ _____					
Industrial	137					3	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	41,827	\$ _____	4	\$ _____	\$ _____	837	\$ _____	\$ _____	999	\$ _____	\$ _____	\$ _____	

Grand Total \$ \_\_\_\_\_

\* 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**

County	ACTIVITY										Final Report		
	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	
	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			
Mingo		\$ _____	4	\$ _____/Neighborhood	\$ _____				351	\$ _____		Price per County	
Residential	21,673					434	\$ _____/Pcl	\$ _____				Price per County	
Commercial	1,458					29	\$ _____/Pcl	\$ _____				Price per County	
Industrial	50					2	\$ _____/Pcl	\$ _____				Price per County	
<b>Activity Totals</b>	23,181	\$ _____	4	\$ _____	\$ _____	465	\$ _____	\$ _____	351	\$ _____		\$ _____	

Grand Total \$ \_\_\_\_\_

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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	Price per County
Raleigh		\$ _____	13	\$ _____/Neighborhood	\$ _____				1,367	\$ _____	\$ _____	\$ _____	\$ _____
Residential	55,832					1,117	\$ _____/Pcl	\$ _____					
Commercial	3,398					68	\$ _____/Pcl	\$ _____					
Industrial	139					3	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	59,369	\$ _____	13	\$ _____	\$ _____	1,188	\$ _____	\$ _____	1,367	\$ _____	\$ _____	\$ _____	\$ _____

Grand Total \$ \_\_\_\_\_

\* 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**

County	ACTIVITY												
	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	
Summers		\$ _____	3	\$ _____/Neighborhood	\$ _____				227	\$ _____	\$ _____	\$ _____	
Residential	12,535					251	\$ _____/Pcl	\$ _____					
Commercial	329					7	\$ _____/Pcl	\$ _____					
Industrial	5					1	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	12,869	\$ _____	3	\$ _____	\$ _____	259	\$ _____	\$ _____	227	\$ _____	\$ _____	\$ _____	

Grand Total \$ \_\_\_\_\_

\* 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**

County	ACTIVITY											
	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
Wayne		\$ _____	4	\$ _____/Neighborhood	\$ _____				526	\$ _____	\$ _____	\$ _____
Residential	26,397					528	\$ _____/Pcl	\$ _____				
Commercial	1,096					22	\$ _____/Pcl	\$ _____				
Industrial	58					2	\$ _____/Pcl	\$ _____				
<b>Activity Totals</b>	27,551	\$ _____	4	\$ _____	\$ _____	552	\$ _____	\$ _____	526	\$ _____	\$ _____	\$ _____

Grand Total \$ \_\_\_\_\_

\* 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**

County	ACTIVITY											
	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
Wyoming		\$ _____	3	\$ _____/Neighborhood	\$ _____				316	\$ _____	\$ _____	\$ _____
Residential	18,499					370	\$ _____/Pcl	\$ _____				
Commercial	937					19	\$ _____/Pcl	\$ _____				
Industrial	30					1	\$ _____/Pcl	\$ _____				
<b>Activity Totals</b>	19,466	\$ _____	3	\$ _____	\$ _____	390	\$ _____	\$ _____	316	\$ _____	\$ _____	\$ _____

Grand Total \$ \_\_\_\_\_

\* 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 ATTACHMENT A
Department of Revenue
State Tax Department

Joe Manchin III
Governor

Craig A. Griffith
State Tax Commissioner

VENDOR/CONTRACTOR ACKNOWLEDGEMENT
CONFIDENTIAL TAX INFORMATION

NAME DEAN E DAWSON

ORGANIZATION THE RPC GROUP LLC

Reviewed and Explained by:

I understand and acknowledge that information concerning any taxpayer that may come to my knowledge as a result of, or in the context of, work performed by me while working with or for the West Virginia State Tax Department is to be held in strictest confidence.

I understand and acknowledge that no information or particular set forth on any return, declaration, application, audit, investigation, record 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 and acknowledge that under State law any unauthorized disclosure of confidential tax information is punishable by imprisonment for a period up to one year or a fine up to \$1,000, or both, together with the cost of prosecution.

I understand and acknowledge 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 or a fine up to \$5,000, or both.

I understand and acknowledge that any unauthorized disclosure of the information described in this statement may result in the termination of my contract work with the West Virginia State Tax Department.

SIGNATURE [Signature] DATE 1-10-11

State of West Virginia
County of Kanawha

Taken, subscribed, acknowledged, and sworn before me this 10 day of January, 2011.

My commission expires May 28, 2011



OFFICIAL SEAL
STATE OF WEST VIRGINIA
NOTARY PUBLIC
Christa Mansfield
P.O. Box 4371
Charleston, WV 25364
My Commission Expires May 28, 2020

[Signature]
Notary Public

LAND PRICING ANALYSIS

RESIDENTIAL HOMESITES on streets

Date

UNIT PRICE INDICATIONS

"1" Homesite  
 "9" W/1frnt. 15000  
 (Typical)

Grade Indications:

A C D E

NEIGHBORHOOD DATA

COUNTY

NEIGH. #  
 SALES (Range)

UNDEV. SITE

RESIDUAL SITE

STREET or ROAD

to  
 of Primary Site  
 of Primary Site

GENERAL AREA

TYPICAL % L/SALE

TYPICAL TIME ADJ.:

Vacant  
 Improved

Residual  
 Land  
 Value

PROP TYPE	PROPERTY ID	SALE PRICE	Impr or Vac.	Mo/ Yr.	Time Adj.	Other Adj.'s	Adjusted Sale Price	Est. Impr. Value	Residual Land Value	Grade	H.S.	W/1frnt.	Uncl.	Resid.	Indicated Unit Price	Ind. % L/Sale







LAND PRICING ANALYSIS  
COMMERCIAL SITES

Date

COUNTY

NEIGHBORHOOD DATA

NEIGH. #

SALES (Range)

UNDEVEL. SITE

SECONDARY SITE

RESIDUAL SITE

to  
of Primary Site  
of Primary Site  
of Primary Site

GENERAL AREA

TYPICAL % L/SALE

TYPICAL TIME ADJ.:

Vacant  
Improved

UNIT PRICE INDICATIONS

- "1" Central BD
- "2" Perim. BD
- "3" Bus. Citus.
- "4" Maj. Strip
- "5" Sec. Strip
- "6" Spot

PROP. TYPE	PROPERTY ID	SALE PRICE	Impr. or Vac.	Mo/ Yr.	Time Other Adj.'s	Adjusted Sale Price	Estimated Impr. Value	Residual Land Value	Loc.	SIZE			Indicated Unit Price			
										Prim.	Sec.	Uncl. Resid.				

**WEST VIRGINIA  
ASSESSMENT RATIO STUDY  
TAX YEAR 2009**



**ACTING STATE TAX COMMISSIONER**

**Craig A. Griffith**

**PROPERTY TAX DIVISION**

**April 2010**



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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 2009 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, 2008. The time period of the sales involved is July 1, 2007 through June 30, 2008.

PROPERTY TAX DIVISION

APRIL 2010



# I. METHODOLOGY AND TERMS

The time period of the sales involved is July 1, 2007 through June 30, 2008. 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	X	32,100	÷	69,000	=	46.52
2	X	9,600	÷	10,500	=	91.43
3	X	27,400	÷	75,000	=	36.53
4	X	18,700	÷	22,500	=	83.11
5	X	<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 ( $\tilde{A}/\tilde{S}$ )
- (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
	$\tilde{A}/\tilde{S}$	$\frac{\sum}{n}$	Median
	$n$	$\frac{\sum}{n}$	Number of Sales
	$A/S$	$\frac{\sum}{n}$	Individual Ratios



## METHODOLOGY AND TERMS (CONT.)

FORMULA:

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

CALCULATION:

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

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

As a general rule, a  $\tilde{C}OD$  of 15 or less for improved residential property signifies a homogeneous distribution of values. For other property types a  $\tilde{C}OD$  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>
<u>County A</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 B</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

In this example, both counties have a median of 62.29 for the residential property but the difference in the  $\bar{C}O'D$  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:

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

County B:

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

County A has a coefficient of dispersion of 29.37 which indicates a large disparity of property assessments in that county. The  $\tilde{C}\tilde{O}\tilde{D}$  for County A is higher than the generally acceptable 15 to 20.

County B shows a  $\tilde{C}\tilde{O}\tilde{D}$  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  $\tilde{C}\tilde{O}\tilde{D}$ s 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, 2007 through June 30, 2008. This data is for the Tax Year 2009 assessed values representing property values as of July 1, 2008.

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 cōd 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 cōd 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 cōd.

## ASSESSMENT RATIOS (CONT.)



Exhibits II.K., II.L., and II.M. are graphs which represent the aggregate ratio, median and CÖD values shown in Table II.J. These graphs show the aggregate ratios, medians and CÖD'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 CÖD's are also given for both improved and vacant property. The CÖD goal for residential improved property is fifteen (15) or less. The goal CÖD 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  
AGGREGATE ASSESSMENT  
RATIO**  
TABLE II.A

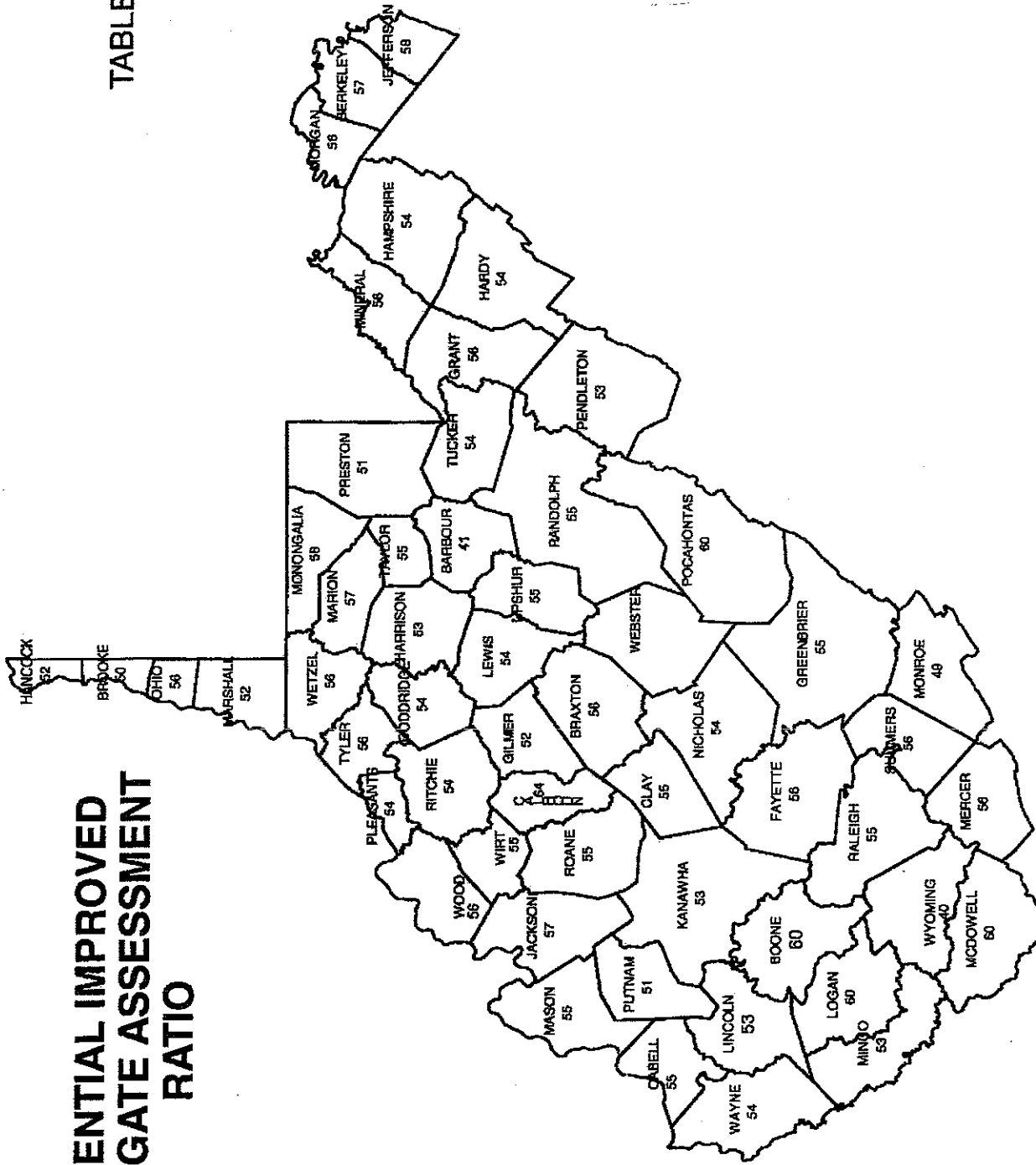
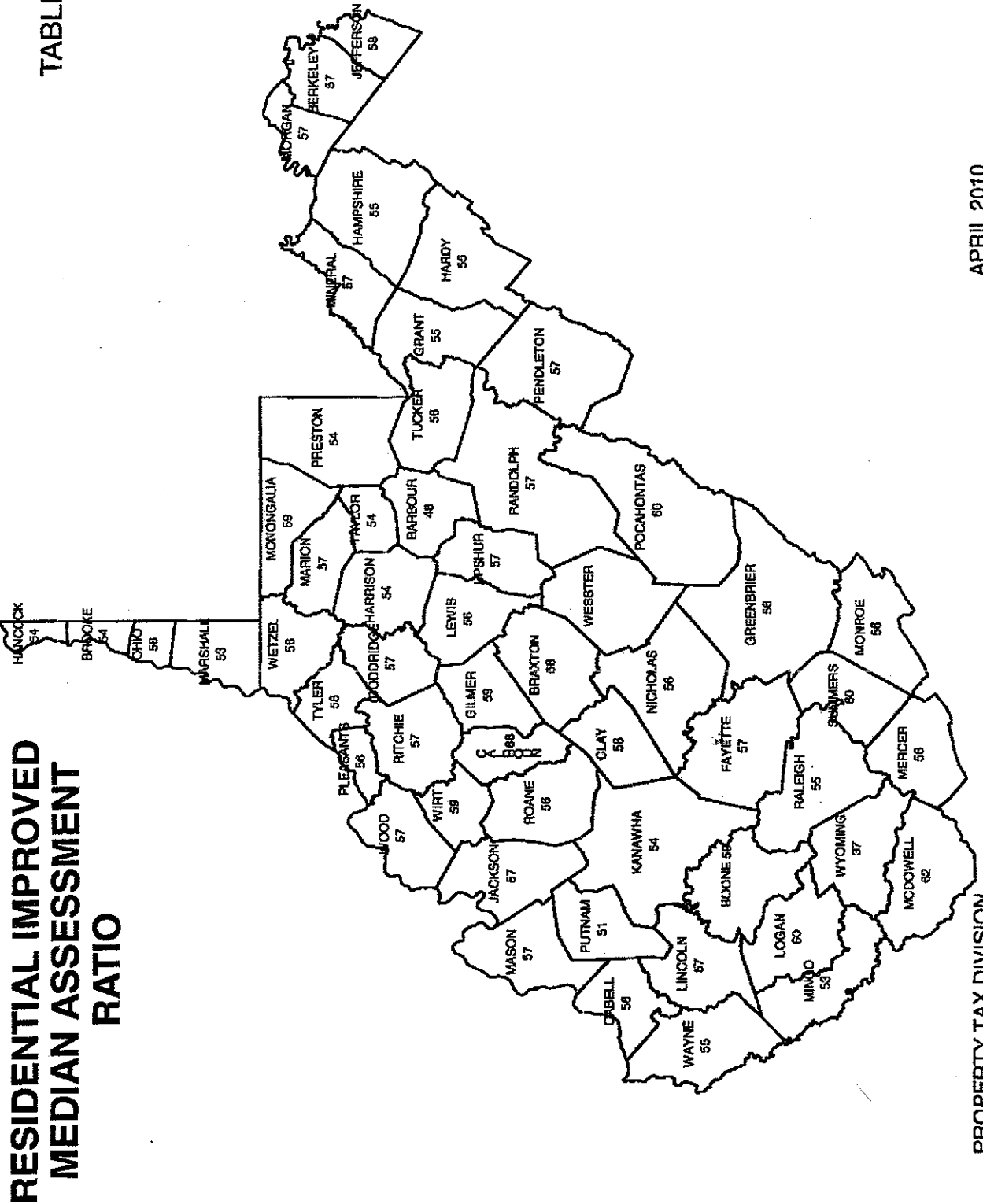


TABLE II.B



APRIL 2010

PROPERTY TAX DIVISION



RESIDENTIAL IMPROVED PROPERTY BY VALUE RANGE ASSESSMENT TO SALES COMPARISON

TABLE II.D

Table with columns for value ranges (0-19,999 to 150,000 & UP) and rows for various property types (e.g., BARBOUR, BERKELEY, BOONE, etc.). Columns include Median OR AGG, COD, and All Ranges.

APRIL 2010

PROPERTY TAX DIVISION

TABLE II.E

RESIDENTIAL PROPERTY ASSESSMENT TO SALES COMPARISON

	RESIDENTIAL IMPROVED			RESIDENTIAL VACANT			RESIDENTIAL COUNTY TOTAL		
	# SALES	AGGR RATIO	MEDIAN	# SALES	AGGR RATIO	MEDIAN	# SALES	AGGR RATIO	MEDIAN
01 BARBOUR	87	41	48	21	81	23	88	28	43
02 BERKELEY	1808	57	57	117	54	57	1725	57	57
03 BOONE	74	60	69	14	80	80	88	80	80
04 BRAXTON	23	66	66	11	60	60	23	66	66
05 BROOKE	80	60	64	15	60	60	95	60	60
06 CARROLL	784	55	55	52	61	55	836	55	55
07 CALHOUN	8	64	66	1	62	62	9	64	64
08 CLAY	15	55	59	8	48	54	23	55	55
09 DODDRIE	35	54	57	11	61	58	46	54	54
10 FAYETTE	270	55	57	88	60	60	358	58	58
11 GILMER	26	52	59	1	60	68	27	52	52
12 GRANT	60	58	55	1	60	68	61	58	58
13 GREENBRIER	273	66	66	43	60	58	316	66	66
14 HAMPSHIRE	189	64	64	12	64	66	201	64	64
15 HANCOCK	113	52	54	13	59	64	126	52	52
16 HARRY	80	64	66	20	54	57	100	64	64
17 HARRISON	323	53	54	24	59	60	347	53	53
18 JACKSON	92	57	57	53	56	57	145	57	57
19 JEFFERSON	774	58	58	30	54	54	804	58	58
20 KANAWHA	337	59	54	69	54	54	406	59	59
21 LEWIS	59	64	60	8	59	59	67	64	64
22 LINCOLN	22	63	67	33	62	62	55	63	63
23 LOGAN	31	60	60	7	62	62	38	60	60
24 MARION	381	57	57	25	58	59	406	57	57
25 MARSHALL	205	52	53	20	56	60	225	52	52
26 MASON	59	65	67	48	66	66	107	65	65
27 MCDOWELL	24	60	62	5	65	63	29	60	60
28 MERCER	534	56	56	71	58	59	605	56	56
29 MINERAL	230	58	58	158	60	62	388	58	58
30 Mingo	50	53	53	21	58	60	71	53	53
31 MORGAN	1036	69	69	102	68	69	1138	69	69
32 MONROE	54	49	56	22	64	60	76	49	49
33 MORGAN	171	56	57	64	62	58	235	56	56
34 NICHOLS	429	64	64	54	57	56	483	64	64
35 OHIO	385	58	58	31	54	54	416	58	58
36 PENNINGTON	27	63	64	25	58	58	52	63	63
37 PLEASANTS	36	64	60	49	60	60	85	64	64
38 POCAHONTAS	68	60	60	1	60	60	69	60	60
39 PRESTON	143	61	64	40	48	54	183	61	61
40 PUTNAM	665	61	61	82	48	48	747	61	61
41 RALEIGH	391	55	55	265	55	55	656	55	55
42 RANDOLPH	83	55	57	39	68	59	122	55	55
43 RITCHIE	52	54	57	37	68	57	89	54	54
44 ROANE	29	55	58	5	61	61	34	55	55
45 SUMMERS	75	55	60	10	60	60	85	55	55
46 TAYLOR	58	55	54	23	48	54	81	55	55
47 TUGHER	73	54	58	51	60	68	124	54	54
48 TYLER	42	64	64	11	65	68	53	64	64
49 UPDEGROVE	10	65	67	23	65	60	33	65	65
50 WAYNE	75	54	55	20	57	57	95	54	54
51 WEBSTER	71	66	66	7	67	47	78	66	66
52 WETZEL	20	65	66	7	62	62	27	65	65
53 WIRT	769	58	58	64	62	66	833	58	58
54 WOOD	40	48	37	2	11	18	42	48	48
55 WYOMING									

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PROPERTY TAX DIVISION

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	51			3	51
03 BOONE						
04 BRAXTON						
05 BROOKE						
06 CABELL	4	48			4	48
07 CALHOUN						
08 CLAY						
09 DODDRIDGE						
10 FAYETTE						
11 GILMER						
12 GRANT	1	44			1	44
13 GREENRIVER						
14 HAN PSHRE						
15 HANCOCK	1	37			1	37
16 HARDY						
17 HARRISON	2	49			2	49
18 JACKSON						
19 JEFFERSON						
20 KANAWHA	8	56			8	56
21 LEWIS						
22 LINCOLN						
23 LOGAN						
24 MARION	2	64			2	64
25 MARSHALL	1	71			1	71
26 MASON						
27 MCDOWELL						
28 MERRILL						
29 MINERAL						
30 MINGO						
31 MONONGALIA	1	59			1	59
32 MONROE						
33 MORGAN						
34 NICHOLAS						
35 OHIO	1	65			1	65
36 PENDLETON						
37 PLEASANTS						
38 POCAHONTAS						
39 PRESTON						
40 PUTNAM						
41 RALEIGH						
42 RANDOLPH	2	57			2	57
43 RITCHIE						
44 ROANE						
45 SOMMERS						
46 TAYLOR						
47 TUCKER						
48 TYLER						
49 UPSHUR						
50 WAYNE						
51 WEBSTER						
52 WETZEL						
53 WIRT						
54 WOOD	7	62			7	62
55 WYOMING						

APRIL 2010

PROPERTY TAX DIVISION



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
01 BARBOUR	2	22	32	48			2	22	32
02 BERKELEY	3	54	53	13			24	55	56
03 BOONE	3	58	57	1			3	58	57
04 BRAXTON	1	60	60				1	60	60
05 BROOKE	6	38	38	17			5	38	38
06 CABELL	36	58	59	10			43	58	59
07 CALHOUN									
08 CLAY	1	65	65				1	65	65
09 DODDRIDGE	3	64	65	2			3	64	65
10 FAYETTE	12	56	58	6			18	56	58
11 GUMMER	1	63	63				1	63	63
12 GRANT	1	39	39				2	34	28
13 GREENBRIER	17	63	67	12			20	64	67
14 HAMPSHIRE	4	68	57	9			4	56	57
15 HANCOCK	3	51	54	10			4	56	57
16 HARDY	2	22	23				4	51	57
17 HARRISON	6	58	59	11			2	22	23
18 JACKSON	4	66	65	4			7	57	57
19 JEFFERSON	10	52	61	10			5	58	58
20 KANAWHA	46	56	60	5			16	48	48
21 LEWIS	2	59	61	4			6	58	60
22 LINCOLN							2	59	61
23 LOGAN									
24 MARION	8	58	58	4			2	58	60
25 MARSHALL	3	63	65	5			3	63	65
26 MASON	8	52	53	7			9	52	56
27 MADWELL									
28 MERCER	27	58	56	16			34	58	56
29 MINERAL	2	61	62	8			4	61	62
30 MINNICO	5	55	54	15			4	61	62
31 MONTGOMALIA	19	61	60	8			6	55	54
32 MONROE	1	61	61	8			25	58	59
33 MORGAN	3	56	68	3			1	61	61
34 NICHOLAS	3	82	61	6			4	55	56
35 OHIO	17	61	60	6			3	62	61
36 PENNLETON	1	27	27	6			2	61	60
37 PLEASANTS	1	66	66				1	27	27
38 POCAHONTAS	3	60	60	2			1	56	56
39 PRESTON	6	48	57	13			4	60	60
40 PUTNAM	26	40	44	62			7	49	56
41 RALEIGH	20	55	55	7			26	40	44
42 RANDOLPH	9	60	62	6			2	55	55
43 RITCHIE	1	63	63	5			13	60	61
44 ROANE							1	63	63
45 SUMMERS	3	60	60	1			4	60	60
46 TAYLOR	1	57	57				1	67	57
47 TUCKER	1	84	84				1	64	64
48 TYLER	2	63	63				2	63	63
49 UPSHUR	6	65	66	17			7	63	61
50 WAYNE									
51 WEBSTER									
52 WETZEL	1	67	57				1	67	57
53 WIRT	1	52	52				1	62	62
54 WOOD	18	59	65	9			21	56	56
55 WYOMING	3	54	41	71			3	54	41

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PROPERTY TAX DIVISION

TABLE II.H

INDUSTRIAL PROPERTY ASSESSMENT TO SALES COMPARISON

	INDUSTRIAL IMPROVED			INDUSTRIAL VACANT			INDUSTRIAL COUNTY TOTAL					
	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR												
02 BERKELEY												
03 BOONE												
04 BRAXTON												
05 BROOKE												
06 CABELL												
07 CALHOUN												
08 CLAY												
09 DODDRIEGE												
10 FAYETTE												
11 GULMER												
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 MCDONELL												
28 MERCER												
29 MINERAL												
30 MINGO												
31 MONONGALIA												
32 MONROE												
33 MORGAN												
34 NICHOLS												
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 WEITZEL												
53 WIRT												
54 WOOD												
55 WYOMING												

APRIL 2010

PROPERTY TAX DIVISION

TABLE II.J

ALL PROPERTY LESS FARM AND TIMBER  
ASSESSMENT TO SALES COMPARISON

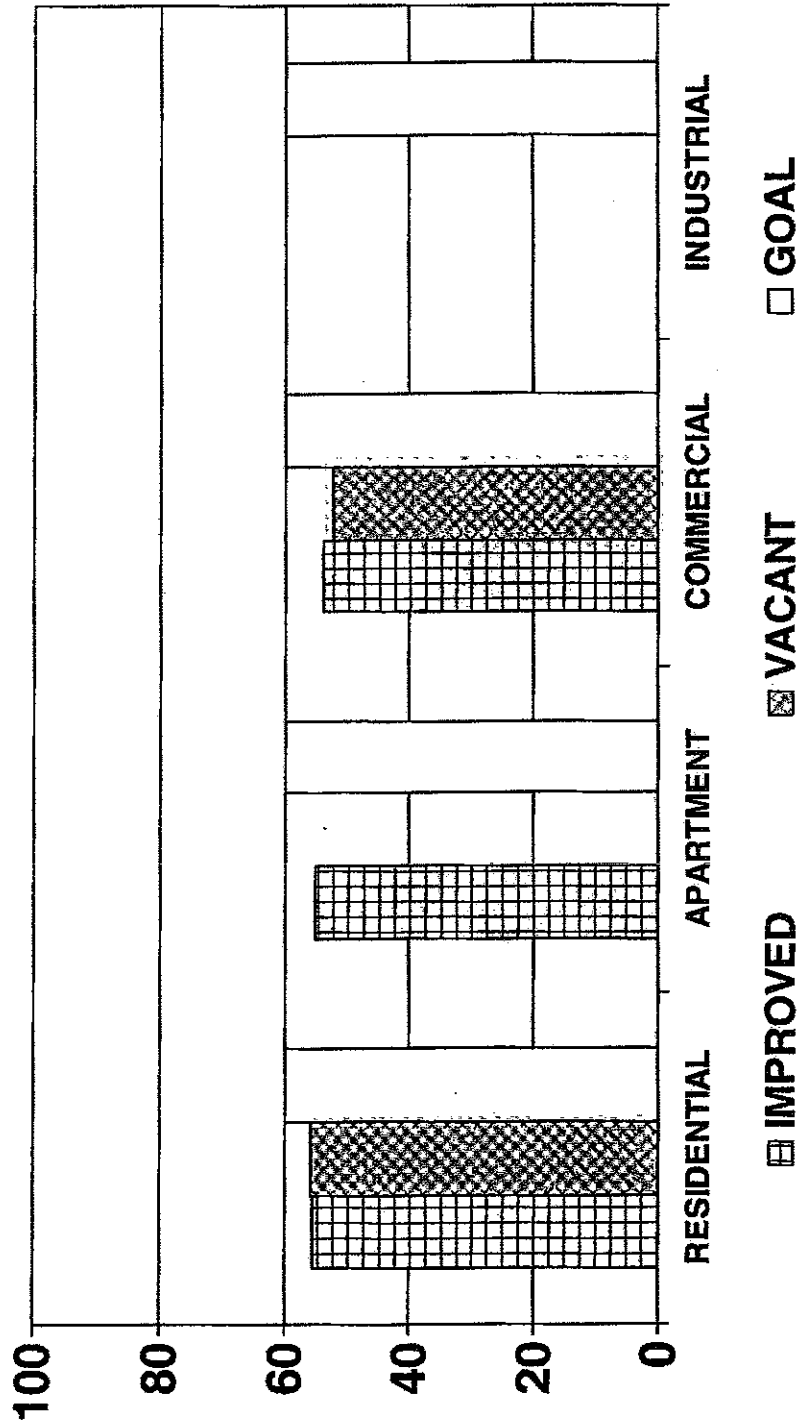
	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	90	88	43	111
02 BERKELEY	1782	56	57	10
03 BOONE	91	80	59	9
04 BRAXTON	24	56	57	11
05 BRIGONE	284	29	55	15
06 CABELL	883	85	56	14
07 CALPOUN	7	84	85	3
08 CLAY	22	84	57	8
09 DODDRIDGE	49	65	59	11
10 FAYETTE	374	55	58	9
11 GILMER	81	53	59	14
12 GRANT	96	66	58	14
13 GREENSBRIER	450	56	58	8
14 HAMPSHIRE	365	54	56	14
15 HANCOCK	131	52	54	13
16 HARDY	152	53	54	18
17 HARRISON	356	53	54	11
18 JACKSON	150	66	57	6
19 JEFFERSON	829	67	58	8
20 KANAWHA	803	53	55	13
21 LEWIS	79	54	57	12
22 LINCOLN	29	51	57	18
23 LOGAN	58	60	60	6
24 MARION	420	57	57	6
25 MARSHALL	229	54	54	10
26 MASON	214	65	57	8
27 McDOWELL	29	60	63	10
28 MERCER	226	57	56	5
29 MINERAL	205	66	57	10
30 MINGO	76	53	54	15
31 MORGAN	163	68	59	4
32 MONROE	77	62	57	31
33 MORGAN	245	58	58	8
34 NICHOLAS	16	54	58	24
35 OHIO	441	52	58	10
36 PENDLETON	63	53	57	13
37 PLEASANTS	38	54	56	10
38 ROCKAHOUSAS	121	60	60	2
39 PRESTON	221	50	54	20
40 PUTNAM	763	60	60	15
41 RALEIGH	375	65	55	5
42 RANDOLPH	217	66	58	9
43 RITCHIE	90	55	57	11
44 ROANE	34	55	58	27
45 SUMMERS	168	57	60	10
46 TAYLOR	82	63	54	5
47 TUCKER	129	58	57	11
48 TYLER	55	56	58	16
49 UPSHUR	140	66	58	8
50 WAYNE	85	54	65	13
51 WEBSTER				
52 WEITZEL	79	53	55	13
53 WIRT	20	56	61	15
54 WOOD	661	66	57	8
55 WYOMING	55	38	34	70

TABLE II.J

STATEWIDE SUMMARY  
 ALL PROPERTY  
 ASSESSMENT TO SALES COMPARISON  
 SALES PERIOD : JULY 1, 2008 - JUNE 30, 2009

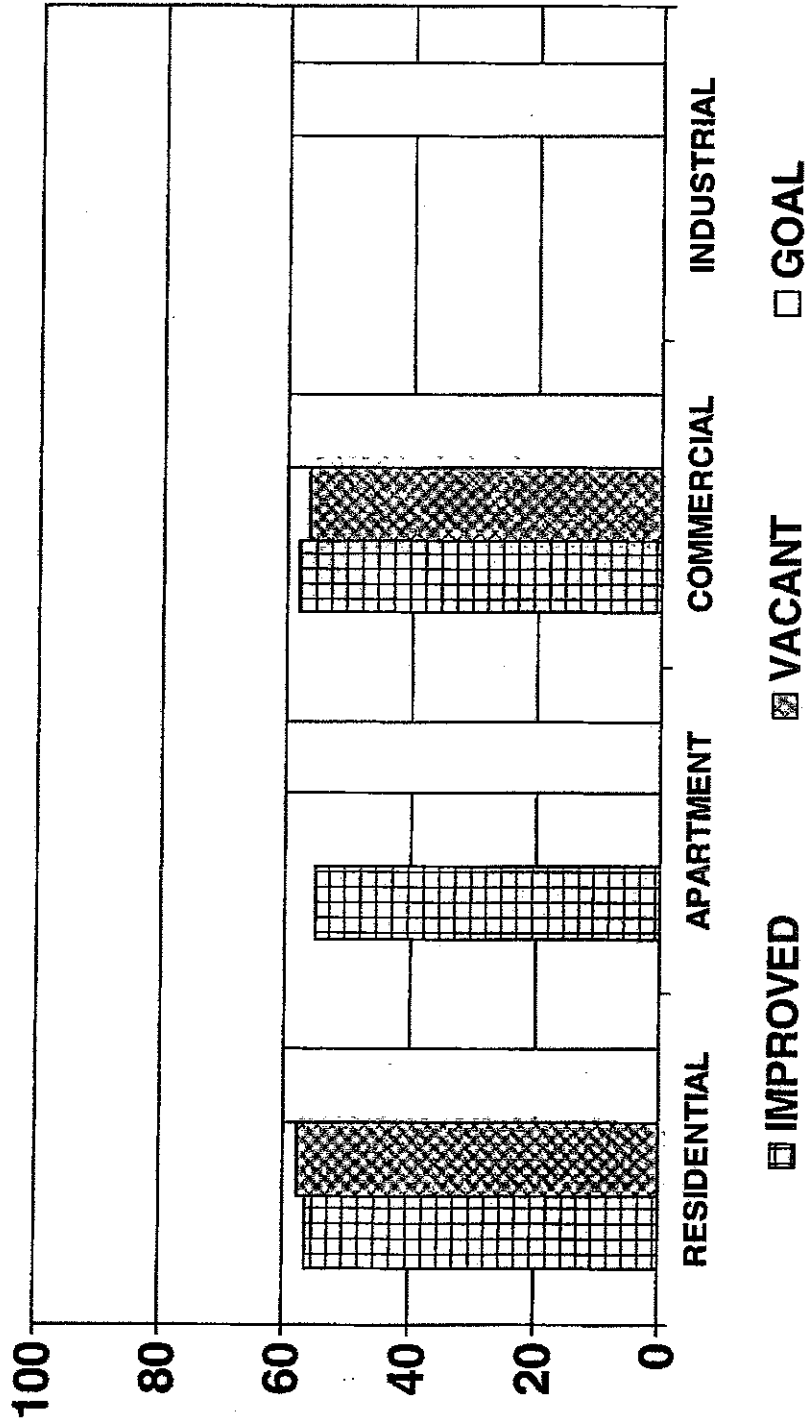
	NUMBER OF SALES	AGGREGATE RATIO	MEDIAN	COEFFICIENT OF DISPERSION
<b>RESIDENTIAL</b>				
IMPROVED	12700	55	56	11
VACANT	2461	56	58	13
TOTAL	15161	56	57	11
<b>APARTMENT</b>				
IMPROVED	34	55	55	11
VACANT	0	0	0	0
TOTAL	34	55	55	11
<b>COMMERCIAL</b>				
IMPROVED	367	54	58	14
VACANT	100	52	57	17
TOTAL	467	54	58	14
<b>INDUSTRIAL</b>				
IMPROVED	0	0	0	0
VACANT	0	0	0	0
TOTAL	0	0	0	0
<b>TIMBER</b>				
IMPROVED	1	40	40	0
VACANT	2	14	14	17
TOTAL	3	28	16	59
<b>FARM</b>				
IMPROVED	73	25	30	58
VACANT	58	7	3	232
TOTAL	131	20	11	148
<b>ALL PROPERTY TOTAL</b>	15797	55	57	12
<b>LESS FARM AND TIMBER</b>	15663	55	57	11

# STATEWIDE SUMMARY AGGREGATE RATIOS FOR IMPROVED AND VACANT PROPERTY

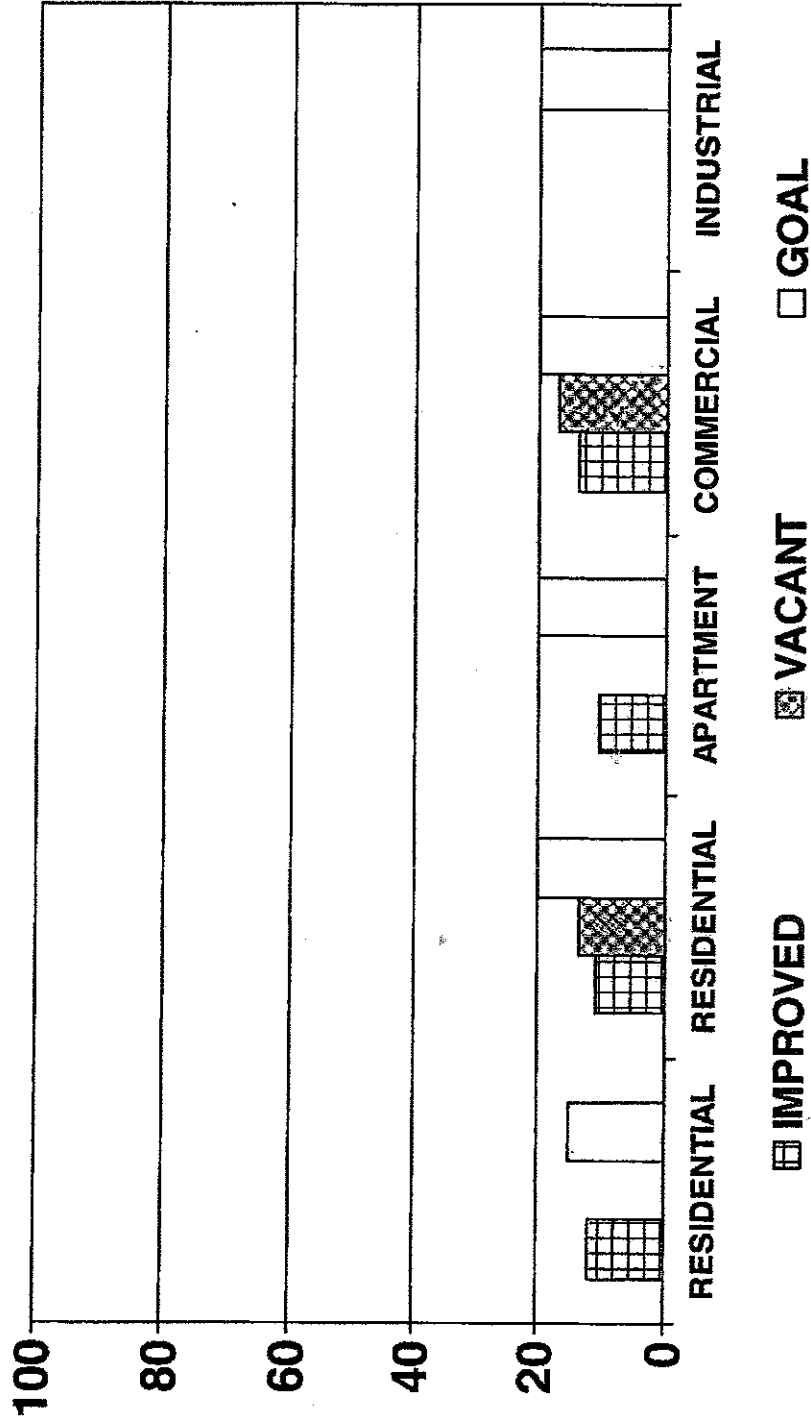




# STATEWIDE SUMMARY MEDIAN RATIOS FOR IMPROVED AND VACANT PROPERTY



# STATEWIDE SUMMARY COEFFICIENT OF DISPERSION FOR IMPROVED AND VACANT PROPERTY



### III

## TAX CLASS COMPARISON OF ASSESSMENT RATIOS



This section reports on the median and CÖD 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, 2007 through June 30, 2008. Only categories with three or more sales will display data.

Tables III.A and III.B list number of sales, aggregate ratios, medians, and CÖD's by tax class for residential improved and residential vacant property. Tables III.C, III.D. and III.E show aggregate ratios, median, and CÖD 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			
	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	51	39	42	10	6	46	58	48	10	84	84	48
02 BERKELEY	1498	57	57	10	72	58	57	12	38	57	80	9
03 BOONE	64	59	59	1	7	59	59	2	3	79	59	231
04 BRAXTON	22	55	55	11	1	60	60	0	18	55	55	12
05 BROOKE	135	49	53	15	7	62	60	10	97	60	81	23
06 CABELL	654	55	55	11	33	55	57	28	3	60	81	0
07 CALHOUN	4	65	66	2	1	66	66	0	3	60	86	6
08 CLAY	8	52	57	8	4	59	50	6	1	74	74	0
09 DODDRIDGE	31	54	57	10	3	50	51	9	26	54	58	9
10 FAYETTE	207	55	57	8	37	60	59	12	2	64	66	7
11 GILMER	18	54	55	14	8	44	55	13	5	64	66	89
12 GRANT	45	55	54	13	3	68	63	5	28	58	55	11
13 GREENBRIER	205	55	58	8	42	57	57	14	13	59	57	15
14 HAMPSHIRE	164	54	55	11	22	55	55	12	13	55	55	12
15 HANCOCK	92	51	54	11	8	57	53	17	2	63	63	0
16 HARDY	71	54	55	13	9	54	55	8	30	60	60	7
17 HARRISON	295	53	53	10	2	52	50	12	17	57	57	7
18 JACKSON	69	56	57	5	11	58	58	5	24	57	60	9
19 JEFFERSON	726	58	58	8	24	57	58	7	116	56	58	14
20 KANAWHA	1213	53	53	13	38	54	57	12	2	85	86	2
21 LEWIS	47	63	60	12	10	58	60	0	1	84	84	0
22 LINCOLN	18	62	55	16	2	58	58	0	30	60	60	7
23 LOGAN	29	60	59	7	1	66	68	0	17	57	57	6
24 MARION	339	57	55	6	12	60	61	7	41	55	55	4
25 MARSHALL	188	52	53	10	18	58	58	12	21	59	59	4
26 MASON	124	55	56	7	3	35	54	29	92	58	58	3
27 MCDOWELL	15	61	62	6	31	57	58	6	2	60	61	0
28 MERCER	482	57	58	4	24	57	58	8	6	61	61	3
29 MINERAL	185	55	56	9	10	62	63	10	9	62	62	10
30 MINGO	36	51	51	10	10	62	63	10	5	59	59	3
31 MORGAN	836	58	59	3	10	62	63	10	2	60	60	4
32 MONROE	45	48	56	9	8	59	59	21	8	58	58	0
33 MORGAN	180	58	57	8	6	56	56	8	78	58	58	9
34 NICHOLAS	118	54	55	9	6	58	60	27	1	53	57	11
35 OHIO	304	56	56	10	8	61	60	2	6	58	58	9
36 PENDELTON	27	53	57	12	1	57	57	0	1	62	62	0
37 PLEASANTS	33	54	55	10	9	60	60	2	6	61	61	3
38 POCAHONTAS	53	60	60	2	13	60	63	9	9	62	61	15
39 PRESTON	21	50	52	10	17	45	47	27	35	60	61	6
40 PUTNAM	639	51	51	11	25	58	57	20	13	60	62	5
41 RALEIGH	321	55	55	4	13	58	61	9	6	56	57	7
42 RANDOLPH	137	55	56	10	2	58	58	1	8	76	76	5
43 RITCHIE	44	54	54	11	19	59	60	8	2	64	64	22
44 ROANE	22	52	52	12	5	56	55	11	2	53	60	23
45 SUMMERS	51	55	58	12	31	54	58	12	10	51	51	13
46 TAYLOR	51	55	54	13	5	56	56	8	1	60	60	0
47 TUCKER	32	56	58	8	5	58	61	6	4	80	80	9
48 TYLER	37	68	58	13	2	53	56	11	6	72	70	18
49 UPSHUR	98	56	57	9	5	58	61	6	43	58	60	8
50 WAYNE	69	53	55	13	2	53	56	11	1	71	71	0
51 WEBSTER	63	55	58	9	7	58	58	11	3	58	58	8
52 WETZEL	18	54	57	13	7	58	58	11	1	59	59	11
53 WHIT	203	56	56	8	7	58	58	11	4	80	80	9
54 WOOD	203	56	56	8	7	58	58	11	6	72	70	18
55 WYOMING	32	39	36	50	7	50	42	20	43	58	60	8

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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	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	2	26	24	3	15	17	18	284	4	37	60	21
02 BERKELEY	6	42	37	37	106	54	58	11	5	55	55	1
03 BOONE	3	59	59	1	0	60	60	6	2	60	60	0
04 BRAXTON												
05 BROOKE	5	52	80	21	12	48	54	11	2	68	76	21
06 CABELL	9	57	59	5	27	57	62	7	8	65	57	27
07 CALHOUN					1	62	82	0				
08 CLAY					6	48	54	10				
09 DODDRIDGE	8	62	59	12	3	58	57	6				
10 FAYETTE	207	56	57	8	49	59	60	8	7	60	60	3
11 GILMER												
12 GRANT	7	53	54	8	35	57	58	8	1	68	68	0
13 GREENBRIER	3	58	69	2	137	60	60	2	1	68	59	0
14 HAMPSHIRE	1	25	25	0	170	64	68	18	17	80	80	2
15 HANCOCK	4	54	64	3	3	51	54	9	1	65	55	0
16 HARDY	2	61	61	1	68	54	54	3	6	60	52	30
17 HARRISON	4	57	66	7	11	60	59	6	9	58	59	7
18 JACKSON	69	56	57	5	35	55	57	7	3	66	58	0
19 JEFFERSON	3	60	61	3	34	57	56	1	2	63	62	7
20 KANAWHA	10	55	57	8	49	54	58	10	10	58	58	12
21 LEWIS	4	56	59	1	14	55	60	12				
22 LOGAN	1	30	30	0	6	34	63	23				
23 MARION	1	62	62	0	6	62	61	5				
24 MARION	4	58	58	2	30	59	59	4	3	59	58	2
25 MARSHALL	8	62	60	9	33	57	61	11	1	61	58	0
26 MASON	8	57	60	8	34	58	58	9	3	62	61	3
27 MCDOWELL					5	58	63	33				
28 MERCER	48	57	56	4	74	62	58	13	30	53	57	6
29 MINERAL	10	68	68	9	58	69	68	8	2	65	62	11
30 MINGO	2	57	61	8	18	58	61	9	1	61	61	0
31 MORGAN	19	57	58	4	73	66	66	3	10	57	58	8
32 MONROE	3	51	62	28	19	65	59	28				
33 MORGAN	2	56	56	5	61	57	59	7	1	54	54	0
34 NICHOLAS	32	55	58	8	31	61	60	145	3	56	54	11
35 OHIO	3	57	59	3	18	58	58	12	10	58	58	25
36 PENDLETON	1	65	65	0	24	58	58	33				
37 PLEASANTS												
38 POCAHONTAS	3	61	60	3	45	60	60	1	1	60	60	0
39 PRESTON	7	28	48	26	60	42	54	28	4	38	48	23
40 PUTNAM	23	38	43	50	58	50	48	24	1	64	64	0
41 RALEIGH	23	56	57	9	232	55	55	3	10	57	56	5
42 RANDOLPH					37	58	58	9	2	60	60	2
43 RITCHIE	17	56	60	5	18	55	52	11	2	58	57	4
44 ROANE	1	43	48	0	4	60	62	103				
45 SUMMERS					84	56	60	9	3	60	60	4
46 TAYLOR	1	20	20	0	22	48	54	18	25	68	58	11
47 TUCKER	1	57	57	0	26	61	58	0	11	55	68	21
48 TYLER	2	54	47	15	1	18	18	0				
49 UPSHUR	6	57	57	2	19	60	60	7	1	56	58	0
50 WAYNE	18	57	59	11	1	59	58	0				
51 WEBSTER												
52 WETZEL	2	48	48	7	5	60	47	64				
53 WIRT	6	62	64	12	1	72	72	0	7	62	68	18
54 WOOD	48	52	56	12	10	54	56	8	6	41	57	8
55 WYOMING	1	12	12	0	10	6	17	26	1	25	25	0

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PROPERTY TAX DIVISION

TABLE III.C

APARTMENT 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										
02 BERKELEY										
03 BOONE										
04 BRAXTON										
05 BROOKE										
06 CABELL										
07 CAHOON										
08 CLAY										
09 DODDRIDGE										
10 FAYETTE										
11 GILMER										
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 MONONGALIA										
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										
56 WYOMING										

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PROPERTY TAX DIVISION

TABLE III.D

COMMERCIAL PROPERTY  
TAX CLASS COMPARISON

	CLASS 2			CLASS 3			CLASS 4		
	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN
01 BARBOUR									
02 BERKELEY									
03 BOONE									
04 BRAXTON									
05 BROOKE									
06 CABELL									
07 CALHOUN									
08 CLAY									
09 DODDRIDGE									
10 FAYETTE									
11 GILMER									
12 GRANT									
13 GREENBRIER									
14 HAMPSHIRE									
15 HANCOCK									
16 HARDY									
17 HARRISON									
18 JACKSON									
19 JEFFERSON									
20 KANAWHA									
21 LEWIS									
22 JUNGUN									
23 LOGAN									
24 MARION									
25 MARSHALL									
26 MASON									
27 MCDOWELL									
28 MERRICK									
29 MINERAL									
30 MINGO									
31 MONONGALIA									
32 MONROE									
33 MORGAN									
34 NICHOLS									
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 URSBUR									
50 WAYNE									
51 WEBSTER									
52 WETZEL									
53 WIRT									
54 WOOD									
55 WYOMING									

APRIL 2010

PROPERTY TAX DIVISION

INDUSTRIAL PROPERTY  
TAX CLASS COMPARISON

	CLASS 2			CLASS 3			CLASS 4		
	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN
01 BARBOUR									
02 BERKELEY									
03 BOONE									
04 BRAXTON									
05 BROOKE									
06 CABELL									
07 CALHOUN									
08 CLAY									
09 DODDRIDGE									
10 FAYETTE									
11 GILMER									
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 MONONGALIA									
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									

APRIL 2010

PROPERTY TAX DIVISION



# APPENDICES

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STATE SUMMARY	

PROPERTY TAX DIVISION  
APRIL 2010



## APPENDIX A SALES INFORMATION – GENERAL INSTRUCTIONS

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

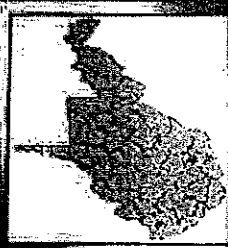




## APPENDIX A SALES INFORMATION – GENERAL INSTRUCTIONS (CONT.)

### 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 2007 - JUNE 2008

	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	800	111	260	02	1	207	82	16	0	80
02 BERKELEY	3,522	1,764	557	346	209	154	530	5	0	8
03 BOONE	386	92	189	70	22	36	47	9	0	1
04 BRAXTON	390	24	336	83	14	46	24	25	0	38
05 BROOKE	540	62	448	72	8	43	45	11	0	7
06 CABELL	2,464	812	272	667	81	94	301	48	0	28
07 CALHOUN	290	7	465	74	2	48	6	7	0	1
08 CLAY	262	22	112	57	5	31	9	4	0	14
09 DODDRIDGE	274	58	417	17	2	0	9	8	0	25
10 FAYETTE	2,929	404	846	242	77	1,022	206	28	0	6
11 GILMER	932	34	400	63	2	103	14	3	0	3
12 GRANT	431	134	188	48	7	78	5	0	0	0
13 GREENBRIER	148	466	370	80	87	36	43	3	0	0
14 HAMPSHIRE	872	381	134	80	77	90	83	18	0	21
15 HANCOCK	646	315	182	78	27	28	113	71	0	1
16 HARDY	464	170	85	68	16	82	16	10	0	17
17 HARRISON	2,296	373	881	387	76	109	81	72	0	13
18 JACKSON	1,282	677	56	509	41	624	48	16	0	1
19 JEFFERSON	1,709	833	293	812	88	97	285	0	0	3
20 KANAWHA	8,668	2,708	2,057	1,744	225	593	1,527	83	0	27
21 LEWIS	480	92	61	07	14	44	11	11	0	0
22 LINCOLN	418	44	183	18	3	44	10	0	0	0
23 LOGAN	885	45	362	224	32	18	103	0	0	3
24 MARION	1,581	420	264	245	141	59	144	83	0	0
25 MARSHALL	864	241	314	18	21	72	34	25	0	12
26 MASON	788	219	223	85	58	18	61	8	0	30
27 MCDOWELL	657	90	377	82	0	18	100	0	0	20
28 MERCER	2,050	759	782	315	83	65	84	17	0	16
29 MINERAL	778	331	193	80	59	84	41	5	0	5
30 MINGO	1,482	84	509	231	10	408	174	15	0	2
31 MONONGALIA	2,611	1,204	760	80	35	375	37	20	0	0
32 MONROE	500	405	141	90	7	41	28	6	0	0
33 MORGAN	584	245	177	125	34	31	39	3	0	0
34 MICHOLAS	728	244	290	149	36	24	14	0	0	0
35 OHIO	1,084	450	244	305	67	89	61	22	0	1
36 PENDLETON	281	70	68	91	0	82	13	44	0	1
37 PLEASANTS	84	42	68	47	6	13	8	1	0	0
38 POCAHONTAS	613	413	205	100	20	31	15	6	0	3
39 PRESTON	1,479	239	435	316	88	25	302	18	0	97
40 PUTNAM	3,364	854	325	169	71	89	189	15	0	28
41 RALEIGH	2,809	655	891	644	100	103	170	12	0	1
42 RANDOLPH	844	238	382	85	21	87	37	2	0	4
43 RITCHIE	389	112	184	45	8	26	21	11	0	81
44 ROANE	490	34	224	12	26	36	28	17	0	0
45 SUMMERS	564	82	231	74	3	41	30	0	0	13
46 TAYLOR	387	95	106	59	41	35	46	17	0	3
47 TUCKER	390	143	180	77	17	32	8	4	0	1
48 TYLER	303	63	87	89	14	14	11	0	0	3
49 UPSHUR	645	143	242	84	51	48	28	3	0	8
50 WAYNE	988	104	340	177	102	100	109	46	0	7
51 WEBSTER	268	2	114	84	8	21	31	1	0	1
52 WETZEL	479	80	233	61	1	24	10	15	0	20
53 WIRT	304	29	177	47	1	21	10	25	0	1
54 WOOD	2,165	882	680	259	85	288	148	19	0	7
55 WYOMING	679	72	343	168	72	76	31	7	0	12
STATE TOTALS	61,188	17,607	17,597	9,881	2,381	6,182	5,508	869	27	915

APPENDIX C

SAMPLE NEIGHBORHOOD

Y2K TENRA642 APPRAISAL SYSTEM VALUES		DATE 01/09/2009		PAGE NO.						
SALES RATIO FOR		WEST VIRGINIA		NEHD 212.0						
NUMBER SALES	COUNTY TOTAL CONSIDER.	FROM 07/07 to 06/08	RANGE 000.00% - 999.99%	MEAN VALUE	MEAN RATIO	AGGR. RATIO	MEAN VALUE	MEAN RATIO	STD. DEV.	COEF DISP
RESIDENTIAL IMP	2	30,900	15,450	32,600	105.50	105.50	16,300	105.41	0.57	0.38
000000-0019999	3	89,500	29,833	95,800	107.04	107.04	31,933	108.90	3.60	2.02
002000-0039999	1	50,000	50,000	52,600	105.20	105.20	52,600	105.20	0.00	0.00
004000-0059999	14	1,011,710	72,265	981,700	97.03	97.03	70,121	97.50	11.86	9.71
006000-0079999	10	853,500	85,350	805,700	94.40	94.40	80,570	94.14	13.09	8.96
008000-0099999	6	734,000	122,333	653,800	89.07	89.07	108,966	92.50	11.13	8.95
010000-0149999	7	1,298,400	185,485	1,114,800	85.86	85.86	159,257	73.32	16.79	18.22
015000-9999999										
RESIDENTIAL IMPROVED	43	4,068,010	94,604	3,737,000	91.86	91.86	86,906	96.38	13.38	11.10
VACANT	2	82,500	41,250	14,200	17.21	17.21	7,100	52.07	60.24	81.81
TOTAL	45	4,150,510	92,233	3,751,200	90.38	90.38	83,360	96.38	18.22	12.65
APARTMENT IMPROVED	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
VACANT	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
TOTAL	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
COMMERCIAL IMPROVED	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
VACANT	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
TOTAL	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
INDUSTRIAL IMPROVED	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
VACANT	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
TOTAL	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
TIMBER IMPROVED	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
VACANT	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
TOTAL	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
FARM IMPROVED	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
VACANT	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
TOTAL	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
COMB C & I IMPROVED	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
VACANT	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
TOTAL	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00
TOTAL	45	4,150,510	92,233	3,751,200	90.38	90.38	83,360	96.38	18.22	12.65

APPENDIX D

SAMPLE TAX CLASS

Y2K SALES RATIO FOR	TXNR642 ASSESSMENT	SYSTEM VALUES	COUNTY	FROM	OF WEST VIRGINIA		DATE 01/09/2009	TAX CLASS 2	PAGE NO.		
					RANGE 000.00% - 999.99%	MEAN VALUE					
		NUMBER SALES	TOTAL CONSIDER.	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF. DISP.
RESIDENTIAL IMP											
000000-0019999		14	127,500	9,107	145,140	10,367	113.84	126.37	105.07	101.45	68.90
002000-0039999		10	268,200	26,820	135,300	13,530	50.45	51.74	40.45	38.98	63.88
004000-0059999		18	888,410	49,356	339,840	18,880	38.25	38.66	33.98	12.93	27.97
006000-0079999		11	741,118	67,374	278,090	25,280	37.52	37.28	42.32	12.25	23.88
008000-0099999		6	540,500	90,083	223,320	37,220	41.32	41.56	40.87	7.89	11.59
010000-0150000		20	2,521,400	126,070	838,870	41,943	33.27	33.29	33.90	6.98	16.94
015000-0999999		8	2,016,050	252,006	517,360	64,670	25.66	27.83	31.06	9.79	26.29
RESIDENTIAL IMPROVED											
VACANT		87	7,103,178	81,645	2,477,920	28,481	34.88	52.07	38.07	53.81	65.67
TOTAL		11	226,600	20,600	42,320	3,847	18.68	26.52	27.00	15.85	49.55
APARTMENT IMPROVED		98	329,778	74,793	2,520,240	25,716	34.38	49.20	35.45	51.57	67.38
VACANT		0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL		0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
COMMERCIAL IMPROVED		0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT		0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL		0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
INDUSTRIAL IMPROVED		0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT		0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL		0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TIMBER IMPROVED		0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT		0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL		0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
FARM IMPROVED		4	514,000	128,500	111,590	27,897	21.71	27.16	22.81	20.83	72.88
VACANT		3	20,683	6,894	4,040	1,346	19.53	63.13	20.40	90.93	271.45
TOTAL		7	534,683	76,383	115,630	16,518	21.63	42.58	20.40	57.81	162.90
COMB C & I IMPROVED		0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT		0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL		0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL		105	7,864,461	74,899	2,635,870	25,103	33.52	48.76	35.05	51.73	70.41

PROPERTY TAX DIVISION

APRIL 2010



SAMPLE COUNTY

APPENDIX E

Y2K TXNRA642 ASSESSMENT SYSTEM VALUES SALES RATIO FOR	COUNTY TOTAL CONSIDER.	FROM 07/07 TO 08/08		WEST VIRGINIA RANGE 000.00% - 999.99%		DATE 01/09/2009		PAGE NO.		
		NUMBER SALES	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO		STD. DEV.	COEF DISP
RESIDENTIAL IMP										
000000-0019999	29	281,800	9,717	289,920	9,997	102.88	116.40	91.67	97.49	81.43
002000-0039999	20	579,450	28,972	252,720	12,636	43.61	45.40	38.07	29.36	49.32
004000-0059999	27	1,330,500	49,277	528,120	19,560	39.69	40.17	37.25	13.61	26.81
006000-0079999	13	894,118	68,778	312,590	24,045	34.96	35.00	32.56	12.54	33.32
008000-0099999	6	540,500	90,083	223,120	37,220	41.32	41.56	40.87	7.89	11.59
010000-0150000	21	2,646,400	126,019	865,390	41,209	32.70	32.72	33.00	7.30	18.27
015000-0999999	8	2,016,050	252,006	517,360	64,670	25.66	27.83	31.06	9.79	26.29
RESIDENTIAL IMPROVED	124	8,288,818	66,845	2,989,420	24,108	36.07	56.31	38.19	59.18	77.38
VACANT	60	1,383,111	23,051	281,600	4,633	20.36	50.27	29.83	110.55	123.56
TOTAL	184	9,671,929	52,564	3,271,020	17,777	33.82	54.34	35.94	79.39	89.40
APARTMENT IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
COMMERCIAL IMPROVED	2	252,500	126,250	66,900	33,450	26.50	38.52	38.52	21.73	39.90
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	2	252,500	126,250	66,900	33,450	26.50	38.52	38.52	21.73	39.90
INDUSTRIAL IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TIMBER IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
FARM IMPROVED	4	514,000	128,500	111,590	27,897	21.71	27.16	22.81	20.83	72.88
VACANT	3	20,683	6,894	4,040	1,346	19.53	63.13	20.40	90.93	271.45
TOTAL	7	534,683	76,383	115,630	16,518	21.63	42.58	20.40	57.81	162.90
COMB C & I IMPROVED	2	252,500	126,250	66,900	33,450	26.50	38.52	38.52	21.73	39.90
VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	2	252,500	126,250	66,900	33,450	26.50	38.52	38.52	21.73	39.90
TOTAL	193	10,459,112	54,192	3,453,550	17,894	33.02	53.75	35.65	78.24	90.03
TOTAL LESS F&T	186	9,824,429	53,357	3,432,120	17,894	33.63	54.17	35.94	78.24	89.59

PROPERTY TAX DIVISION

APRIL 2010

STATE OF WEST VIRGINIA

APPENDIX F

Y2K TKNRA642 STATEWIDE	ASSESSMENT SALE RATIO	SYSTEM VALUES		STATE OF WEST VIRGINIA FROM 07/07 TO 06/08 RANGE		- 999.99%		PAGE NO.
		NUMBER SALES	TOTAL CONSIDER.	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	
RESIDENTIAL IMP		442	5,302,323	11,996	3,522,290	7,958	66.43	
000000-0019999		898	26,698,523	29,731	16,124,360	17,955	59.09	112.56
002000-0039999		1,186	55,936,339	49,677	32,327,620	28,710	57.79	52.05
004000-0059999		1,309	91,511,931	69,909	50,523,630	38,597	55.21	57.02
006000-0079999		1,245	110,315,847	88,607	59,946,550	48,149	54.34	54.68
008000-0099999		2,339	292,242,303	124,943	158,538,460	67,780	54.25	51.28
010000-0149999		5,341	1324,461,697	247,980	736,793,860	137,950	55.63	54.62
015000-9999999								9.98
RESIDENTIAL IMPROVED		12,700	1906,468,963	150,115	1057,776,770	83,289	55.48	55.92
VACANT		2,461	126,660,752	51,467	70,754,380	28,750	55.86	18.42
TOTAL		15,161	2033,129,715	134,102	1,128,531,150	74,436	55.51	27.33
APARTMENT IMPROVED		34	8,200,605	241,194	4,522,800	133,023	55.15	20.14
VACANT		0	0	0	0	0	0.00	8.00
TOTAL		34	8,200,605	241,194	4,522,800	133,023	55.15	0.00
COMMERCIAL IMPROVED		367	119,748,060	326,288	64,606,250	176,038	53.95	0.00
VACANT		100	32,840,546	328,405	17,138,990	171,389	52.19	17.46
TOTAL		467	152,588,606	326,742	81,745,240	175,043	53.57	17.29
INDUSTRIAL IMPROVED		1	1,250,000	1,250,000	738,660	738,660	59.09	17.48
VACANT		0	0	0	0	0	0.00	0.00
TOTAL		1	1,250,000	1,250,000	738,660	738,660	59.09	0.00
TIMBER IMPROVED		1	300,000	300,000	120,490	120,490	40.16	0.00
VACANT		2	275,000	137,500	38,610	19,305	14.04	3.30
TOTAL		3	575,000	191,666	159,100	53,033	27.67	15.30
FARM IMPROVED		73	17,751,632	243,173	4,518,150	61,892	25.45	19.57
VACANT		58	7,466,691	126,736	548,530	9,457	7.35	14.04
TOTAL		131	25,218,323	192,506	5,066,680	38,676	20.09	20.23
COMB C & I IMPROVED		368	120,998,060	328,799	65,344,910	177,567	54.00	17.44
VACANT		100	32,840,546	328,405	17,138,990	171,389	52.19	17.29
TOTAL		468	153,838,606	328,714	82,483,900	176,247	53.62	17.46
TOTAL		15,797	2220,962,249	140,593	1220,763,630	77,278	54.97	20.30
TOTAL LESS F&T		15,663	2195,168,926	140,149	1215,537,850	77,605	55.37	20.05

PROPERTY TAX DIVISION

APRIL 2010

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 4/10

County: \_\_\_\_\_ Taxing District: \_\_\_\_\_  
Tax Map No.(s): \_\_\_\_\_ Parcel(s): \_\_\_\_\_  
Tax Map No.(s): \_\_\_\_\_ Parcel(s): \_\_\_\_\_  
Mineral ID #: \_\_\_\_\_  
Mineral ID #: \_\_\_\_\_  
Grantor's Name: \_\_\_\_\_ Phone No. ( ) - \_\_\_\_\_  
Grantee's Name: \_\_\_\_\_ Phone No. ( ) - \_\_\_\_\_  
Mailing Address of New Owner: \_\_\_\_\_  
Mailing Address for Tax Statements: \_\_\_\_\_  
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:

Explanation:

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

**To Be Completed By County Clerk:**  
Stamp Fee Paid: \_\_\_\_\_  
Date Recorded: \_\_\_\_\_  
New Deed Book No.: \_\_\_\_\_  
New Deed Book Page No.: \_\_\_\_\_  
Date of Transaction: \_\_\_\_\_

**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: \_\_\_\_\_

STATE OF WEST VIRGINIA  
Purchasing Division

# PURCHASING AFFIDAVIT

**West Virginia Code §5A-3-10a states:** 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.

**DEFINITIONS:**

"Debt" means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

"Debtor" means any individual, corporation, partnership, association, limited liability company or any other form or business association owing a debt to the state or any of its political subdivisions. "Political subdivision" means any county commission; municipality; county board of education; any instrumentality established by a county or municipality; any separate corporation or instrumentality established by one or more counties or municipalities, as permitted by law; or any public body charged by law with the performance of a government function or whose jurisdiction is coextensive with one or more counties or municipalities. "Related party" means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceeds five percent of the total contract amount.

**EXCEPTION:** The prohibition of this section does not apply where a vendor has contested any tax administered pursuant to chapter eleven of this code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

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.

**WITNESS THE FOLLOWING SIGNATURE**

Vendor's Name: DEAN E DAWSON dba The RPC Group LLC

Authorized Signature: *[Signature]* Date: 1-11-11

State of WV

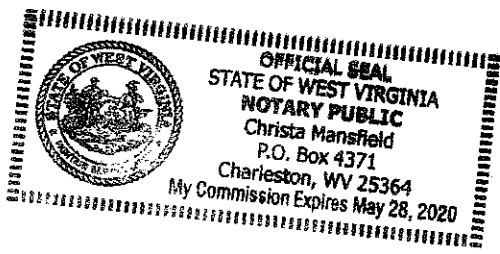
County of KANAWHA, to-wit:

Taken, subscribed, and sworn to before me this 11 day of JANUARY, 2011.

My Commission expires May 28, 2011.

**AFFIX SEAL HERE**

**NOTARY PUBLIC** *[Signature]*



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: \_\_\_\_\_ Signed: \_\_\_\_\_

Date: \_\_\_\_\_ Title: \_\_\_\_\_

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