



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  
**TAX09001**

PAGE  
**1**

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

RFQ COPY  
 TYPE NAME/ADDRESS HERE

VENDOR

SHIP TO

DEPARTMENT OF TAX & REVENUE  
 PROPERTY TAX DIVISION  
 GREENBROKE BUILDING  
 1124 SMITH STREET  
 CHARLESTON, WV  
 25301 304-558-3940

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
07/24/2008				

BID OPENING DATE: **08/22/2008** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
----- ADDENDUM NO. 3 -----						
<p>THIS ADDENDUM IS ISSUED TO ADDRESS QUESTIONS/CONCERNS RAISED DURING THE MANDATORY PRE-BID CONFERENCE OF 6/11/2008 AND PRIOR TO THE QUESTION SUBMISSION DEADLINE OF 6/13/2008.</p> <p>ATTACHMENT: QUESTIONS/RESPONSES            RE-ISSUED SPECIFICATIONS            ATTACHMENT A CONFIDENTIALITY STATEMENT            ATTACHMENT B LAND PRICING ANALYSIS            ATTACHMENT C WV ASSESSMENT RATIO STUDY TY07</p> <p>THERE WILL BE AN ADDITIONAL NON-MANDATORY PRE-BID CONFERENCE ON 8/7/2008 AT 10:00 AM AT TAX PAYER SERVICES LOCATED AT 1206 QUARRIER STREET, CHARLESTON, WV. THIS MEETING WILL BE OPEN ONLY TO THOSE PARTICIPANTS OF THE MANDATORY PRE-BID CONFERENCE OF 6/11/2008.</p> <p>ADDITIONAL INQUIRES:            ADDITIONAL WRITTEN QUESTIONS SHALL BE ACCEPTED THROUGH CLOSE OF BUSINESS ON 8/7/2008. QUESTIONS MAY BE SENT VIA USPS, FAX, COURIER, OR EMAIL. IN ORDER TO ASSURE NO VENDOR RECEIVES AN UNFAIR ADVANTAGE, NO SUBSTANTIVE QUESTIONS WILL BE ANSWERED ORALLY. IF POSSIBLE, EMAIL QUESTIONS ARE PREFERRED. ADDRESS INQUIRES TO:</p> <p style="text-align: center;">SHELLY MURRAY            DEPARTMENT OF ADMINISTRATION            PURCHASING DIVISION            2019 WASHINGTON STREET, EAST            CHARLESTON, WV 25311</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE

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

**GENERAL TERMS & CONDITIONS  
REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)**

1. Awards will be made in the best interest of the State of West Virginia.
2. The State may accept or reject in part, or in whole, any bid.
3. All quotations are governed by the *West Virginia Code* and the *Legislative Rules* of the Purchasing Division.
4. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125.00 registration fee.
5. All services performed or goods delivered under State Purchase Orders/Contracts are to be continued for the term of the Purchase Order/Contract, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods, this Purchase Order/Contract becomes void and of no effect after June 30.
6. Payment may only be made after the delivery and acceptance of goods or services.
7. Interest may be paid for late payment in accordance with the *West Virginia Code*.
8. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
9. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
10. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
11. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern all rights and duties under the Contract, including without limitation the validity of this Purchase Order/Contract.
12. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
13. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, this Contract may be deemed null and void, and terminated without further order.
14. **HIPAA Business Associate Addendum:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, and available online at the Purchasing Division's web site (<http://www.state.wv.us/admin/purchase/vrc/hipaa.htm>) is hereby made part of the agreement. Provided that, the Agency meets the definition of a Covered Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
15. **West Virginia Alcohol & Drug-Free Workplace Act:** If this Contract constitutes a public improvement construction contract as set forth in Article 1D, Chapter 21 of the West Virginia Code ("The West Virginia Alcohol and Drug-Free Workplace Act"), then the following language shall hereby become part of this Contract: "The contractor and its subcontractors shall implement and maintain a written drug-free workplace policy in compliance with the West Virginia Alcohol and Drug-Free Workplace Act, as set forth in Article 1D, Chapter 21 of the West Virginia Code. The contractor and its subcontractors shall provide a sworn statement in writing, under the penalties of perjury, that they maintain a valid drug-free work place policy in compliance with the West Virginia Alcohol and Drug-Free Workplace Act. It is understood and agreed that this Contract shall be cancelled by the awarding authority if the Contractor: 1) Fails to implement its drug-free workplace policy; 2) Fails to provide information regarding implementation of the contractor's drug-free workplace policy at the request of the public authority; or 3) Provides to the public authority false information regarding the contractor's drug-free workplace policy."

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**INSTRUCTIONS TO BIDDERS**

1. Use the quotation forms provided by the Purchasing Division.
2. **SPECIFICATIONS:** Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as **EQUAL** to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Complete all sections of the quotation form.
4. Unit prices shall prevail in cases of discrepancy.
5. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
6. **BID SUBMISSION:** All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications:  
Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130,  
Charleston, WV 25305-0130



State of West Virginia  
 Department of Administration  
 Purchasing Division  
 2019 Washington Street East  
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0001	1	LS		946-15		
APPRAISAL SERVICES, REAL ESTATE EXHIBIT 10 REQUISITION NO.: TAX09001 ADDENDUM ACKNOWLEDGEMENT I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC. ADDENDUM NO.'S: NO. 1 ..... NO. 2 ..... NO. 3 ..... NO. 4 ..... NO. 5 ..... I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.						

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<p>VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES AND ANY STATE PERSONNEL IS NOT BINDING. ONLY THE INFORMATION ISSUED IN WRITING AND ADDED TO THE SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING.</p> <p>.....            SIGNATURE</p> <p>.....            COMPANY</p> <p>.....            DATE</p> <p>REV. 11/96</p> <p>----- END OF ADDENDUM NO. 3 -----</p> <p>***** THIS IS THE END OF RFQ TAX09001 ***** TOTAL: _____</p>						

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**TAX09001  
ADDENDUM NO. 3**

Question: Is there a statewide standard for a percentage of market value to be used as the assessed value? a. If so, what is this percentage?

**Response: Yes. All property is to be assessed at 60% of its market value.**

Question: Is a Certified General Real Estate Appraiser license the only qualification for submitting a bid? (Comment: Our group is of the opinion that Mass Appraisal experience should be required as a qualification for this type contract.)

**Response: No. The RFQ states:**

**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.**

Question: Has the State Tax Department considered awarding a single county as a pilot project? (Comment: A pilot project would provide an opportunity to clear up numerous questions raised at the 06/11/2008 meeting).

**Response: No. During the next three years, the State Tax Department is to evaluate the quality of property assessment in all 55 of the State's counties.**

Question: Do all counties use the same property record card form?

**Response: While there may be varying "hard copies" used for data collection purposes in the counties, the property record format and the data contained on the property record card form which is accessed from the Integrated Assessment System (IAS) is in a consistent format in all 55 counties.**

Question: Will any data be available in electronic format for field work and/or analysis?

- a. If so, will the data be administrative, CAMA, or both?
- b. What will be the available format(s)?

**Response: The property record card containing the following information can be provided in either paper, electronically in textpad, or each contractor will be allowed to access data on the statewide computer network.**

**Parcel data  
Sales data  
Assessed values  
Property characteristics  
Legal description  
Parcel numbers**

**The following can be provided in either paper or electronically in Excel:**

**Sales data  
Parcels within a neighborhood  
Assessed values  
Property split information  
Ownership transfers**

**The following is only available in paper by photocopying:**

**Validity questionnaires  
Sales listing forms  
Regulations and boundaries  
Building permits (in certain counties these are not available)**

Question: Does the State's liaison qualify as the individual referenced in page 7, Line 2b?

**Response: No. The "Project Manager" (liaison) has been selected.**

Question: Does the contractor also have to hire a West Virginia Certified General Appraiser to oversee/organize the review process in addition to the individual supplied by the State?

**Response: Yes. The RFQ states:**

**Qualifications of Contractor and Subcontractor**

- c. **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.**
- d. **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.**

Question: Is a separate individual for this position required for each county awarded, or can one qualified person fill this role for up to the maximum of 5 counties to be awarded to one contractor?

**Response: One West Virginia Certified General Appraiser can fill the role for up to the maximum 5 counties awarded to one contractor.**

Question: May we have a copy of those who signed in and attended the pre-bid conference?

**Response: This was issued with Addendum No. 1.**

Question: At the pre-bidders conference the State said it would supply an overall project manager to oversee the entire initiative and also a specific "liaison" for each county project. Will the State employ both, or should we build in some cost for the Project manager?

**Response: The State Tax Department has contracted with an individual with over 35 years of experience as a Project Manager (liaison) to oversee the overall project. There will not be a specific liaison for each county. The Project Manager will be the liaison between the State Tax Department, the counties and the successful contractors.**

Question: Also does the States liaison qualify as the individual referenced in page 7, Line 2b or not?

**Response: No. The "Project Manager" (liaison) has been selected.**

Question: Does the contractor also have to hire a West Virginia Certified General Appraiser to oversee/organize the review process in addition to the individual supplied by the State?

**Response: Yes. The RFQ states:**

**Qualifications of Contractor and Subcontractor**

- 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.**
- 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.**

Question: Is a separate individual for this position required for each county awarded, or can one qualified person fill this role for up all counties to be awarded to one contractor?

**Response: One qualified person can fill the role for up to the maximum 5 counties awarded to one contractor.**

Question: Page 12, Line 8:

**QUALIFICATIONS OF CONTRACTOR AND SUBCONTRACTOR**

(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 CWVGA with at least 5 years of appraisal experience.

What is meant by "principal"? Are we free to hire who we want that meet the criteria set forth?

**Response: For the meaning of "principal" Section 2b of the RFQ which states: "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." Yes - you are free to hire someone who meets the criteria.**

Question: After the contractor has attempted to contact the seller, the buyer, the seller's agent, and the buyer's agent multiple times with no success, what should the contractor do?

**Response: Appendix A of the West Virginia Assessment Ratio Study Tax Year 2007 states "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." Assessors are instructed to consider sales to be valid unless it can be determined otherwise. Accordingly, after exhausting all venues of verification, if the sale cannot be ruled as invalid, it should be considered valid for purposes of the sales ratio analysis.**

Question: Similarly, how many times should the contractor call a party to the transaction, before he concludes that there is no point in attempting to make further contact?

**Response: A minimum of three (3) attempts is to be made by the contractor to contact a party to the transaction.**



Question: In the process of reviewing the accuracy of the property record cards, does the contractor have to make an appointment with the property owner to view the property?

**Response: In the review of the data collection only an exterior viewing of the property from the public right of way is required with a visual verification of exterior and a visual exterior verification of the objective and subjective data. Contact with the owner is not required.**

Question: Does this review process involve an interior inspection of these properties?

**Response: No. In the review of the data collection only an exterior viewing of the property from the public right of way is required with a visual verification of exterior and a visual exterior verification of the objective and subjective data. Contact with the owner is not required.**

Question: What are the photograph requirements for the data collection review segment of this project?

**Response: None. In the review of the data collection only an exterior viewing of the property from the public right of way is required with a visual verification of exterior and a visual exterior verification of the objective and subjective data. Contact with the owner is not required.**

Question: Does the State Tax Department have uniform building grading criteria to classify an improvement's quality grade, condition, desirability, or usefulness?

**Response: Yes. This information is contained in the West Virginia Real Property Appraisal Manual.**

Question: What constitutes a representative sampling of land valuations that must be reviewed to provide the state with an adequate understanding of the quality of the land valuation model used in a county?

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

Question: Who is responsible for the cost of news releases, the contractor or the State Tax Department?

**Response: The State Tax Dept. will be responsible for distributing the news release once it has been prepared by the Contractor. A template for the news release will be provided by the State Tax Dept.**

Question: Do all of the monthly monitoring meetings have to be located in Charleston, WV; or can some of the monitoring meetings be in Morgantown or Clarksburg?

**Response: The site of the meetings will be determined by the Project Manager.**

Question: Is a monthly payment request based on the 100% completion of a segment of the project and the state's approval of that segment's work, like the completion of the Review of Data Collection; or can a legitimate monthly draw be based on the partial completion of one the segments of a task?

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

## REISSUED 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"), over the next three years, is to evaluate the quality of property assessment in all 55 of the State's counties. In order to do this, approximately one third of the State's counties will be subject to review each year. This RFQ covers only the 19 counties to be reviewed in the first year.

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 5 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 five counties, that successful vendor will be awarded the contract for the five largest counties based on total parcel count. If the Agency is not allotted funds in any succeeding fiscal year for the continued use of the service covered by this contract by the West Virginia Legislature, the Agency may terminate the contract at the end of the affected current fiscal period without further charge or penalty. The Agency shall give the vendor written notice of such non-allocation of funds as soon as possible after the Agency receives notice. No penalty shall accrue to the Agency in the event this provision is exercised.

#### 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 19 counties in West Virginia as provided in Section 12 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 5 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.

- 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 at 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 Property to be reviewed by the Contractor shall be provided by the Tax Department. Agricultural 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 used a subcontractor, during the term of the project must be made by an approved “change order” to the original contract between the Contractor and 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 the land valuation neighborhood maps, and all land valuation support documentation to review the land valuations. The Contractor shall review sales collected by the county for a minimum of 12 months prior to the July 1 assessment date for the respective tax year. If a valid sale does not exist in any neighborhood during the twelve-month period, the Contractor may use sales which occurred over the previous twenty-four month period prior to the July 1 assessment date for the respective Tax Year. The Contractor shall then submit the study and any land value recommendations in report form to the State Tax Commissioner.

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

- Review of Neighborhood Boundaries: The Contractor shall review neighborhood boundaries by reviewing a sample of at least 5% of the market neighborhoods set by the county assessor. A neighborhood, for purposes of the project, is defined as the largest geographic

grouping of residential properties where the significant economic forces on those properties are generally uniform. The Contractor shall submit the study and any recommended neighborhood boundary changes in report form to the State Tax Commissioner.

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

- Review of Data Collection & Comparison of Sold v. Unsold Properties: The Contractor shall perform a field review of a sample of 2% of the residential, commercial and industrial improved parcels to assure that: (1) the data collection accurately and uniformly reflects the proper quality grades, CDU and appraised values within the neighborhood boundaries and (2) sold and unsold properties are treated equally and that “sales chasing” is not occurring.
- The 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 2007 (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.” “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 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). 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 2007 (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.

- 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.

- 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 sales listing forms, validity questionnaires, property record cards, and photographs if available for all sales to be reviewed and used in the sales analysis study.
- The State Tax Department, during the sales analysis study, shall provide, upon request by the Contractor, the following information: property split information, new legal descriptions and parcel numbers, property ownership transfers and building permit information.

- The State Department shall provide to the Contractor a copy of all maps and 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 35 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 Property Valuation Training and Procedures Commission (PVC), of which the State Tax Commissioner or his designee is chairperson, shall serve as the oversight body for the project and shall establish objective criteria for the evaluation of the performance of the vendor.
- All transfer records and map cards of the Assessor shall be available to the Contractor. However, map cards or transfer records shall not be removed from any office without permission from the Assessor. The Contractor shall be directly responsible for the proper return of all records when removed from their respective locations.
- 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.

#### 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 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 at the meeting reflecting the status of the county or counties currently in progress. 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 County Assessors 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 release by the Contractor.

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 and signature of the State Tax Commissioner. 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 badge to the Project Manager once the Contractor completes the project.

7. Scope of Work

The review shall be carried out in the 19 counties listed in Section 12 within a 12-month period. The Contractor may bid on any number of counties listed in Section 12, with a maximum number of five (5) 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.

9. Mandatory Pre-bid Conference

A mandatory pre-bid conference shall be conducted on Wednesday, June 11, 2008 at 10:00 am at Tax Payer Services located at 1206 Quarrier Street, Charleston, West Virginia. All interested bidders are required to be present at this meeting. Failure to attend the mandatory pre-bid conference shall automatically result in disqualification. No one person can represent more than one vendor.

Optional Pre-bid Conference

As we have reissued the RFQ Specifications we have scheduled an optional pre-bid conference to address questions concerning the reissued specification. Only those bidders who attended the June 11, 2008 mandatory pre-bid conference are eligible to attend and no one person can represent more than one vendor.

10. Liquidated Damages

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

11. Payment Schedule

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

12. Schedule and Subject Counties

The review shall begin immediately after the contract is awarded and be completed in all 19 counties within 12 months of the award date. The list(s) on the pages 9 and 10 contain the initial 19 counties including the number of residential, commercial and industrial parcels of property present in each county for Tax Year 2008, the number of transfers (sales) to be validated and the number of neighborhoods currently in each county.

Counties to be evaluated:

	<u>Residential*</u>	<u>TY2008 Parcels Commercial*</u>	<u>Industrial*</u>	<u>TY2008 Transfers**</u>	<u>TY2008 Number of Neighborhoods*</u>
Barbour	12,235	417	40	347	33
Berkeley	50,036	1,810	74	3,257	562
Brooke	13,344	881	133	383	40
Grant	8,936	450	52	312	59
Hampshire	19,271	399	17	981	99
Hancock	18,487	1,510	125	499	142
Hardy	11,113	394	61	430	87
Harrison	46,421	3,504	71	1,766	239
Jefferson	28,009	993	35	1,390	234
Marion	35,119	2,820	117	1,025	121
Marshall	19,235	1,059	144	545	117
Mineral	16,827	745	63	670	99
Monongalia	43,681	3,074	86	3,707	91
Morgan	14,019	369	98	611	231
Ohio	21,379	2,379	93	885	28
Preston	28,672	769	36	1,283	72
Taylor	11,362	531	28	354	43
Tucker	8,922	411	22	559	49
Wetzel	13,450	694	14	232	79
<b>Grand Total</b>	<b>420,518</b>	<b>23,209</b>	<b>1,309</b>	<b>19,236</b>	<b>2,425</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.

Counties to be evaluated in descending order of total parcel count:

	<u>TY2008 Parcels</u>			<u>Total*</u>
	<u>Residential*</u>	<u>Commercial*</u>	<u>Industrial*</u>	
Berkeley	50,036	1,810	74	51,920
Harrison	46,421	3,504	71	49,996
Monongalia	43,681	3,074	86	46,841
Marion	35,119	2,820	117	38,056
Jefferson	28,009	993	35	29,037
Preston	28,672	769	36	29,477
Ohio	21,379	2,379	93	23,851
Marshall	19,235	1,059	144	20,438
Hancock	18,487	1,510	125	20,122
Hampshire	19,271	399	17	19,687
Mineral	16,827	745	63	17,635
Morgan	14,019	369	98	14,486
Brooke	13,344	881	133	14,358
Wetzel	13,450	694	14	14,158
Barbour	12,235	417	40	12,692
Taylor	11,362	531	28	11,921
Hardy	11,113	394	61	11,568
Grant	8,936	450	52	9,438
Tucker	8,922	411	22	9,355
<b>Grand Total</b>	<b>420,518</b>	<b>23,209</b>	<b>1,309</b>	<b>445,036</b>

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

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		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	
<b>Barbour</b>		\$ _____	2	\$ _____ / Neighborhood	\$ _____				347	\$ _____	\$ _____	
Residential	12,235					245	\$ _____ /Pcl	\$ _____				
Commercial	417					8	\$ _____ /Pcl	\$ _____				
Industrial	40					1	\$ _____ /Pcl	\$ _____				
<b>Activity Totals</b>	12,692	\$ _____	2	\$ _____	\$ _____	254	\$ _____	\$ _____	347	\$ _____	\$ _____	

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	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		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	
<b>Berkeley</b>		\$ _____	28	\$ _____ / Neighborhood	\$ _____				3,257	\$ _____
Residential	50,036					1,000	\$ _____ /Pcl	\$ _____		
Commercial	1,810					36	\$ _____ /Pcl	\$ _____		
Industrial	74					2	\$ _____ /Pcl	\$ _____		
<b>Activity Totals</b>	51,920	\$ _____	28	\$ _____	\$ _____	1,038	\$ _____	\$ _____	3,257	\$ _____

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

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CONTRACT APPRAISAL PRICING SUMMARY

County	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	
<b>Brooke</b>		\$ _____	2	\$ _____ / Neighborhood				383	\$ _____	Price per County \$ _____
Residential	13,344				267	\$ _____ /Pcl	\$ _____			
Commercial	881				18	\$ _____ /Pcl	\$ _____			
Industrial	133				3	\$ _____ /Pcl	\$ _____			
<b>Activity Totals</b>	<b>14,358</b>	<b>\$ _____</b>	<b>2</b>	<b>\$ _____</b>	<b>288</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>383</b>	<b>\$ _____</b>	<b>Price per County \$ _____</b>

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

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		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	
<b>Grant</b>		\$ _____	3	\$ _____ / Neighborhood	\$ _____				312	\$ _____	\$ _____	
Residential	8,936					179	\$ _____ /Pcl	\$ _____				
Commercial	450					9	\$ _____ /Pcl	\$ _____				
Industrial	52					1	\$ _____ /Pcl	\$ _____				
<b>Activity Totals</b>	9,438	\$ _____	3	\$ _____	\$ _____	189	\$ _____	\$ _____	312	\$ _____	\$ _____	\$ _____

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		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	
Hampshire		\$ _____	5	\$ _____ / Neighborhood	\$ _____				981	\$ _____	\$ _____	
Residential	19,271					385	\$ _____ /Pcl	\$ _____				
Commercial	399					8	\$ _____ /Pcl	\$ _____				
Industrial	17					1	\$ _____ /Pcl	\$ _____				
<b>Activity Totals</b>	19,687	\$ _____	5	\$ _____	\$ _____	394	\$ _____	\$ _____	981	\$ _____	\$ _____	

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

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		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	
Hancock		\$ _____	7	\$ _____ / Neighborhood	\$ _____				499	\$ _____	\$ _____	
Residential	18,487					370	\$ _____ /Pcl	\$ _____				
Commercial	1,510					30	\$ _____ /Pcl	\$ _____				
Industrial	125					3	\$ _____ /Pcl	\$ _____				
<b>Activity Totals</b>	20,122	\$ _____	7	\$ _____	\$ _____	403	\$ _____	\$ _____	499	\$ _____	\$ _____	

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**

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		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	
<b>Hardy</b>		\$ _____	4	\$ _____ / Neighborhood	\$ _____				430	\$ _____	\$ _____	
Residential	11,113					222	\$ _____ /Pcl	\$ _____				
Commercial	394					8	\$ _____ /Pcl	\$ _____				
Industrial	61					1	\$ _____ /Pcl	\$ _____				
<b>Activity Totals</b>	11,568	\$ _____	4	\$ _____	\$ _____	231	\$ _____	\$ _____	430	\$ _____	\$ _____	

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		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	
<b>Harrison</b>		\$ _____	12	\$ _____ / Neighborhood	\$ _____				1,766	\$ _____	\$ _____	
Residential	46,421					928	\$ _____ /Pcl	\$ _____				
Commercial	3,504					70	\$ _____ /Pcl	\$ _____				
Industrial	71					1	\$ _____ /Pcl	\$ _____				
<b>Activity Totals</b>	<b>49,996</b>	<b>\$ _____</b>	<b>12</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>999</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>1,766</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

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

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		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	
<b>Jefferson</b>		\$ _____	12	\$ _____ / Neighborhood	\$ _____				1,390	\$ _____	\$ _____
Residential	28,009					560	\$ _____ /Pcl	\$ _____			
Commercial	993					20	\$ _____ /Pcl	\$ _____			
Industrial	35					1	\$ _____ /Pcl	\$ _____			
<b>Activity Totals</b>	29,037	\$ _____	12	\$ _____	\$ _____	581	\$ _____	\$ _____	1,390	\$ _____	\$ _____

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	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	
<b>Marion</b>		\$ _____	6	\$ _____ / Neighborhood				1,025	\$ _____	\$ _____	
Residential	35,119				702	\$ _____ /Pcl	\$ _____				
Commercial	2,820				56	\$ _____ /Pcl	\$ _____				
Industrial	117				2	\$ _____ /Pcl	\$ _____				
<b>Activity Totals</b>	<b>38,056</b>	\$ _____	<b>6</b>	\$ _____	<b>760</b>	\$ _____	\$ _____	<b>1,025</b>	\$ _____	\$ _____	

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		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	
Marshall		\$ _____	6	\$ _____ / Neighborhood	\$ _____				545	\$ _____	\$ _____	
Residential	19,235					385	\$ _____ /Pcl	\$ _____				
Commercial	1,059					21	\$ _____ /Pcl	\$ _____				
Industrial	144					3	\$ _____ /Pcl	\$ _____				
<b>Activity Totals</b>	20,438	\$ _____	6	\$ _____	\$ _____	409	\$ _____	\$ _____	545	\$ _____	\$ _____	

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

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		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	
<b>Mineral</b>		\$ _____	5	\$ _____ / Neighborhood	\$ _____				670	\$ _____
Residential	16,827					337	\$ _____ /Pcl	\$ _____		
Commercial	745					15	\$ _____ /Pcl	\$ _____		
Industrial	63					1	\$ _____ /Pcl	\$ _____		
<b>Activity Totals</b>	<b>17,635</b>	<b>\$ _____</b>	<b>5</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>353</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>670</b>	<b>\$ _____</b>

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

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		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	
Monongalia		\$ _____	5	\$ _____ / Neighborhood	\$ _____				3,707	\$ _____	\$ _____	
Residential	43,681					874	\$ _____ /Pcl	\$ _____				
Commercial	3,074					61	\$ _____ /Pcl	\$ _____				
Industrial	86					2	\$ _____ /Pcl	\$ _____				
<b>Activity Totals</b>	46,841	\$ _____	5	\$ _____	\$ _____	937	\$ _____	\$ _____	3,707	\$ _____	\$ _____	

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

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		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	
<b>Morgan</b>		\$ _____	12	\$ _____ / Neighborhood	\$ _____				611	\$ _____	\$ _____	
Residential	14,019					280	\$ _____ /Pcl	\$ _____				
Commercial	369					7	\$ _____ /Pcl	\$ _____				
Industrial	98					2	\$ _____ /Pcl	\$ _____				
<b>Activity Totals</b>	14,486	\$ _____	12	\$ _____	\$ _____	289	\$ _____	\$ _____	611	\$ _____	\$ _____	\$ _____

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		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	
Ohio		\$ _____	1	\$ _____ / Neighborhood	\$ _____				885	\$ _____	\$ _____	
Residential	21,379					428	\$ _____ /Pcl	\$ _____				
Commercial	2,379					48	\$ _____ /Pcl	\$ _____				
Industrial	93					2	\$ _____ /Pcl	\$ _____				
<b>Activity Totals</b>	<b>23,851</b>	<b>\$ _____</b>	<b>1</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>478</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>885</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

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

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		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	
Preston		\$ _____	4	\$ _____ / Neighborhood	\$ _____				1,283	\$ _____	\$ _____	
Residential	28,672					573	\$ _____ /Pcl	\$ _____				
Commercial	769					15	\$ _____ /Pcl	\$ _____				
Industrial	36					1	\$ _____ /Pcl	\$ _____				
<b>Activity Totals</b>	29,477	\$ _____	4	\$ _____	\$ _____	589	\$ _____	\$ _____	1,283	\$ _____	\$ _____	

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		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	
<b>Taylor</b>		\$ _____	2	\$ _____ / Neighborhood	\$ _____				354	\$ _____	\$ _____	
Residential	11,362					227	\$ _____ /Pcl	\$ _____				
Commercial	531					11	\$ _____ /Pcl	\$ _____				
Industrial	28					1	\$ _____ /Pcl	\$ _____				
<b>Activity Totals</b>	11,921	\$ _____	2	\$ _____	\$ _____	239	\$ _____	\$ _____	354	\$ _____	\$ _____	

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	Review of Land Valuation*		Review of Neighborhood Boundaries		Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	
<b>Tucker</b>		\$ _____	2	\$ _____ / Neighborhood				559	\$ _____	\$ _____
Residential	8,922				178	\$ _____ /Pcl	\$ _____			
Commercial	411				8	\$ _____ /Pcl	\$ _____			
Industrial	22				1	\$ _____ /Pcl	\$ _____			
<b>Activity Totals</b>	9,355	\$ _____	2	\$ _____	187	\$ _____	\$ _____	559	\$ _____	\$ _____

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

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		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	
<b>Wetzel</b>		\$ _____	4	\$ _____ / Neighborhood	\$ _____				232	\$ _____	\$ _____
Residential	13,450					269	\$ _____ /Pcl	\$ _____			
Commercial	694					14	\$ _____ /Pcl	\$ _____			
Industrial	14					1	\$ _____ /Pcl	\$ _____			
<b>Activity Totals</b>	14,158	\$ _____	4	\$ _____	\$ _____	284	\$ _____	\$ _____	232	\$ _____	\$ _____

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.

**TAX09001**

**ATTACHMENT A**

**CONFIDENTIALITY STATEMENT**





STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Joe Manchin
Governor

Christopher G. Morris
State Tax Commissioner

EMPLOYEE ACKNOWLEDGEMENT
CONFIDENTIAL TAX INFORMATION

NAME \_\_\_\_\_

DIVISION \_\_\_\_\_
Reviewed and
Explained by: \_\_\_\_\_

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

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

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

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

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

EMPLOYEE SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_
State of West Virginia
County of Kanawha

Taken, subscribed, acknowledged, and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

My commission expires \_\_\_\_\_.

Notary Public

**TAX09001**

**ATTACHMENT B**

**LAND PRICING ANALYSIS**















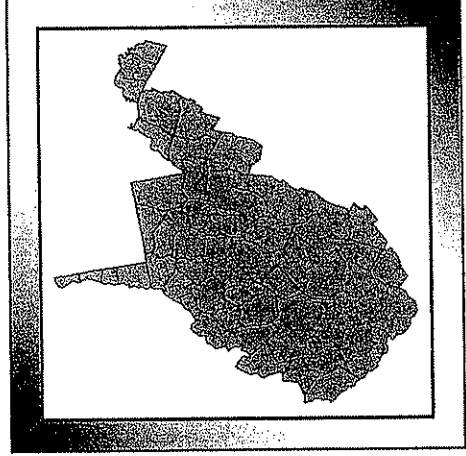


**TAX09001**

**ATTACHMENT C**

**WEST VIRGINIA  
ASSESSMENT RATIO STUDY  
TAX YEAR 2007**

# **WEST VIRGINIA ASSESSMENT RATIO STUDY TAX YEAR 2007**



**STATE TAX COMMISSIONER**

**Christopher G. Morris**

**PROPERTY TAX DIVISION**

**November 2007**



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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 2007 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, 2006. The time period of the sales involved is July 1, 2005 through June 30, 2006.



# I. METHODOLOGY AND TERMS

The time period of the sales involved is July 1, 2005 through June 30, 2006. 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 category with fewer than three (3) reported sales. If, however, a county's total sales for improved and vacant property is three (3) or greater, the data for that category 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, **CQD**.



# METHODOLOGY AND TERMS (CONT.)

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

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

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

$$100 \text{ X } 98,700 \div 194,500 = 50.75$$

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



# METHODOLOGY AND TERMS (CONT.)



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

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

The final statistic shown in these reports is the coefficient of dispersion ( $\tilde{C}OD$ ) 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  $\tilde{C}OD$  for the above example is as follows:

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



# METHODOLOGY AND TERMS (CONT.)

FORMULA:

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

CALCULATION:

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

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

As a general rule, a C $\tilde{O}D$  of 15 or less for improved residential property signifies a homogeneous distribution of values. For other property types a C $\tilde{O}D$  of 20 or below is considered to indicate assessment homogeneity.



# METHODOLOGY AND TERMS (CONT.)

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

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

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



# METHODOLOGY AND TERMS (CONT.)

County A:

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

County B:

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

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

County B shows a  $\tilde{\text{C}}\text{O}\tilde{\text{D}}$  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  $\tilde{\text{C}}\text{O}\tilde{\text{D}}$ 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, 2005 through June 30, 2006. These data are for the Tax Year 2007 assessed values representing property values as of July 1, 2006.

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 C $\bar{O}$ D 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 C $\bar{O}$ D 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 C $\bar{O}$ D.

# ASSESSMENT RATIOS (CONT.)



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

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









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

TABLE II.D

	RESIDENTIAL IMPROVED ASSESSMENT RATIOS ARRANGED BY SALE PRICE												50,000 & UP		ALL RANGES			
	0-9,999		10,000-39,999		40,000-59,999		60,000-79,999		80,000-99,999		100,000-149,999		150,000 & UP		MEDIAN		COD	
	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD
01 BARBOUR	83	48	61	27	45	27	38	5	36	17	35	29	35	42	55			
02 BERKELEY	56	7	61	15	58	15	57	5	57	5	57	5	57	5	54	9		
03 BOONE	59	0	59	2	60	1	60	1	60	1	60	1	60	1	60	1		
04 BRAXTON	57	0	64	5	60	4	61	0	0	0	0	0	0	0	0	0		
05 BROOME	60	6	60	8	54	6	49	15	46	10	48	15	46	15	54	15		
06 CABELL	60	38	68	21	60	12	56	10	56	11	54	10	56	8	56	17		
07 CALHOUN	66	0	60	14	58	14	54	6	53	0	0	0	0	0	54	10		
08 CLAY	56	0	59	8	39	37	54	6	52	9	49	8	58	9	59	10		
09 DODDRIDGE	66	10	62	7	54	14	57	8	52	6	50	8	54	0	58	13		
10 FAYETTE	60	11	62	11	58	9	57	8	54	6	50	8	54	0	58	13		
11 GILMER	61	9	63	10	52	0	59	8	54	6	50	8	54	0	58	13		
12 GRANT	0	0	58	21	60	15	58	7	55	9	52	8	54	0	58	13		
13 GREENBRIER	62	12	56	9	56	7	55	8	52	8	52	6	54	6	54	8		
14 HAMPSHIRE	64	18	58	14	56	9	60	10	57	5	54	11	57	11	57	13		
15 HANCOCK	64	12	61	11	56	17	54	12	51	9	48	5	52	13	54	14		
16 HARDY	70	10	70	13	57	13	57	15	58	9	56	10	53	8	56	14		
17 HARRISON	64	9	62	9	56	18	53	13	52	13	49	13	53	10	54	13		
18 JACKSON	64	3	58	4	58	4	57	3	57	4	57	3	57	3	57	4		
19 JEFFERSON	0	0	28	0	42	13	48	31	36	21	45	23	51	16	51	17		
20 KANAWHA	63	10	62	10	58	10	56	10	55	9	55	9	55	17	58	14		
21 LEWIS	62	19	66	8	59	10	56	12	56	9	56	10	56	10	61	7		
22 LINCOLN	60	6	61	7	65	4	0	0	0	0	0	0	0	0	58	6		
23 LOGAN	58	5	59	6	0	0	0	0	0	0	0	0	0	0	58	6		
24 MARION	51	55	61	24	56	14	57	8	57	8	56	6	52	10	56	11		
25 MARSHALL	74	19	59	22	54	10	51	7	50	6	49	6	52	6	52	13		
26 MASON	63	14	60	6	60	8	58	4	57	5	57	5	57	3	58	6		
27 MCDOWELL	61	9	60	9	65	0	0	0	0	0	0	0	0	0	59	9		
28 MERCER	57	5	56	3	55	2	55	2	55	2	55	2	55	3	56	3		
29 MINERAL	69	18	67	18	60	15	56	12	56	12	50	12	50	11	55	15		
30 MINGO	58	18	62	10	52	8	58	11	50	6	50	6	52	0	54	12		
31 MONONGALIA	60	472	59	9	60	50	60	12	59	18	59	12	59	10	59	23		
32 MONROE	54	11	60	11	58	11	0	0	0	0	0	0	0	0	57	18		
33 MORGAN	57	4	55	11	53	13	53	25	54	11	52	17	49	17	49	18		
34 NICHOLAS	61	6	60	6	59	5	59	6	56	9	53	7	59	7	59	8		
35 OHIO	60	6	58	2	57	13	57	12	54	14	53	10	52	10	53	10		
36 PENDELTON	95	0	61	13	61	2	60	4	55	4	55	4	60	3	56	2		
37 PLEASANTS	61	30	61	3	61	7	60	7	60	1	60	1	60	0	60	5		
38 POCAHONTAS	66	9	64	10	57	15	57	13	52	12	49	13	50	11	55	15		
39 PRESTON	66	7	64	7	58	8	55	13	54	9	53	9	55	6	55	8		
40 PUTNAM	61	7	58	4	57	3	56	3	56	3	56	3	56	3	56	11		
41 RALPH	58	423	58	4	57	8	56	7	58	7	58	7	58	7	58	11		
42 RANDOLPH	60	10	60	7	59	12	56	6	49	12	55	11	55	10	57	2		
43 RITCHIE	60	9	57	13	57	12	61	0	48	0	45	3	0	0	57	14		
44 ROANE	73	0	58	6	61	15	60	3	60	3	60	3	60	3	60	3		
45 SUMMERS	60	3	60	4	59	4	60	4	54	14	47	20	55	10	55	15		
46 TAYLOR	63	9	61	2	53	17	54	14	50	14	47	7	50	11	51	11		
47 TUCKER	55	12	53	10	55	6	56	6	50	0	50	0	50	0	50	0		
48 TYLER	62	11	62	9	55	6	56	11	56	2	51	7	47	10	57	11		
49 UPSHUR	60	4	56	13	62	7	57	8	59	9	54	9	56	8	57	10		
50 WAYNE	61	9	58	12	56	11	52	9	52	6	0	0	0	0	54	10		
51 WEBSTER	62	3	58	2	53	5	59	3	60	5	59	3	58	3	59	5		
52 WEITZEL	56	0	60	7	59	5	59	5	60	4	54	2	54	8	54	11		
53 WIRT	62	8	60	5	0	0	56	16	50	16	55	8	56	8	57	9		
54 WOOD	54	14	60	10	59	7	57	9	58	8	55	8	56	8	57	9		
55 WYOMING	64	4	0	0	0	0	0	0	0	0	0	0	0	0	64	4		

TABLE I.I.E

RESIDENTIAL PROPERTY ASSESSMENT TO SALES COMPARISON

	RESIDENTIAL IMPROVED			RESIDENTIAL VACANT			RESIDENTIAL COUNTY TOTAL			
	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	105	39	42	56	21	21	161	36	36	76
02 BERKELEY	3088	54	54	56	56	56	3395	54	55	55
03 BOONE	61	60	60	59	60	60	73	59	60	10
04 BRAXTON	14	62	62	4	61	60	18	62	62	6
05 BROOKE	37	49	54	41	51	59	208	49	54	16
06 CABELL	965	55	56	91	54	56	1056	55	56	15
07 CALHOUN	12	57	58	6	64	64	18	59	59	10
08 CLAY	12	52	54	3	57	58	15	53	55	9
09 DODDIDGE	36	55	58	3	52	60	39	55	58	13
10 FAYETTE	351	57	59	87	60	60	438	57	59	9
11 GILMER	24	56	58	7	57	58	31	56	57	13
12 GRANT	90	54	55	65	56	60	155	54	57	16
13 GREENBRIER	255	54	54	304	60	60	560	57	59	6
14 HAMPSHIRE	288	56	57	362	59	60	650	57	59	13
15 HANCOCK	142	52	54	37	53	54	179	52	54	16
16 HARDY	100	54	56	15	58	58	215	54	57	16
17 HARRISON	459	52	54	45	55	56	504	52	54	13
18 JACKSON	386	57	57	69	58	59	205	57	58	4
19 JEFFERSON	177	50	51	78	51	53	255	50	51	17
20 KANAWHA	509	54	56	61	56	57	560	54	56	10
21 LEWIS	127	66	61	38	57	57	165	55	58	14
22 LINCOLN	17	62	61	5	54	54	22	62	60	8
23 LOGAN	10	56	56	4	60	61	14	59	59	6
24 MARION	343	55	56	61	55	58	404	55	57	12
25 MARSHALL	286	52	51	18	53	53	304	52	51	14
26 MASON	141	58	58	45	58	59	187	58	59	6
27 McDOWELL	12	58	59	11	36	57	23	32	32	19
28 MERCER	607	56	56	133	56	56	740	56	55	3
29 MINERAL	281	53	55	101	53	53	382	53	55	16
30 MINGO	45	53	54	9	65	65	54	53	55	14
31 MORGAN	1040	56	58	159	52	58	1199	55	59	23
32 MONROE	16	57	57	28	28	59	44	57	57	37
33 MORGAN	261	47	49	228	53	58	489	48	53	18
34 NICHOLAS	96	56	59	66	59	60	162	57	60	9
35 OHIO	481	54	56	41	54	58	522	54	57	12
36 PENDLETON	58	54	58	56	51	51	114	53	59	15
37 PLEASANTS	28	55	56	7	49	62	35	55	56	9
38 POCAHONTAS	82	61	60	147	60	60	229	61	60	3
39 PRESTON	69	52	55	273	55	60	442	52	57	19
40 PUTNAM	762	56	56	111	56	56	893	55	55	6
41 RALEIGH	553	56	56	579	56	55	1132	56	56	7
42 RANDOLPH	202	55	57	40	57	56	242	55	57	8
43 RITCHIE	74	55	55	33	54	61	107	54	55	13
44 ROANE	17	53	57	2	41	47	19	52	57	14
45 SUMMERS	115	59	60	46	60	60	161	59	60	4
46 TAYLOR	101	52	55	50	48	56	151	52	56	15
47 TUCKER	64	50	51	53	56	57	117	51	51	11
48 TYLER	54	52	57	27	55	60	81	53	58	12
49 UPSHUR	164	56	57	37	60	59	197	56	58	9
50 WAYNE	81	54	54	21	60	60	102	54	56	12
51 WEBSTER	6	56	58	0	0	0	6	56	58	5
52 WEITZEL	48	59	57	7	60	61	55	59	58	5
53 WIRT	28	53	53	17	62	64	45	54	60	17
54 WOOD	878	56	57	60	50	56	938	56	57	9
55 WYOMING	2	64	64	1	60	60	3	64	61	3

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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	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR												
02 BERKELEY	6	40	39	15					6	40	39	15
03 BOONE												
04 BRAXTON												
05 BROOKE	1	54	54	0					1	54	54	0
06 CABELL	2	56	56	4					2	56	56	4
07 CALHOUN												
08 CLAY												
09 DODDRIDGE												
10 FAYETTE												
11 GILMER												
12 GRANT												
13 GREENSBRIER	1	73	73	0					1	73	73	0
14 HAMPSHIRE												
15 HANCOCK	2	47	47	0					2	47	47	0
16 HARDY												
17 HARRISON	1	51	51	0					1	51	51	0
18 JACKSON												
19 JEFFERSON												
20 KANAWHA	23	56	57	5					23	56	57	5
21 LEWIS												
22 LINCOLN												
23 LOGAN												
24 MARION												
25 MARSHALL												
26 MASON					1	60	60	0	1	60	60	0
27 MCDOWELL												
28 MERCER												
29 MINERAL												
30 MINGO												
31 MONONGALIA	2	94	188	68					2	94	188	68
32 MONROE												
33 MORGAN												
34 NICHOLAS												
35 OHIO	4	57	58	5					4	57	58	5
36 PENDLETON												
37 PLEASANTS												
38 POCAHONTAS												
39 PRESTON												
40 PUTNAM												
41 RALEIGH												
42 RANDOLPH	1	62	62	0					1	62	62	0
43 RITCHIE												
44 ROANE												
45 SUMMERS												
46 TAYLOR												
47 TUCKER												
48 TYLER												
49 UPSHUR												
50 WAYNE												
51 WEBSTER												
52 WETZEL												
53 WIRT												
54 WOOD	2	51	50	4					2	51	50	4
55 WYOMING												

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TABLE II.G

COMMERCIAL PROPERTY  
ASSESSMENT TO SALES COMPARISON

	COMMERCIAL IMPROVED			COMMERCIAL VACANT			COMMERCIAL COUNTY TOTAL					
	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	7	99	91	69	1	8	8	8	8	90	89	73
02 BERKELEY	44	48	48	20	13	58	59	59	57	49	52	17
03 BOONE	1	60	60	0	1	59	59	0	2	60	60	0
04 BRAXTON	1	63	63	0	1	63	63	0	1	63	63	0
05 BROOKE	8	51	52	15	3	59	56	10	11	52	55	13
06 CABELL	29	57	58	16	5	63	61	7	34	59	59	14
07 CALHOUN												
08 CLAY												
09 DODDRIDGE	4	62	63	3					4	62	63	3
10 FAYETTE	12	60	62	6	2	57	59	2	14	59	61	6
11 GILMER	4	57	56	10					4	57	56	10
12 GRANT	1	44	44	0					1	44	44	0
13 GREENBRIER	19	55	58	12	3	60	59	1	22	55	58	11
14 HAMPSHIRE	2	43	43	1					2	43	43	1
15 HANCOCK	1	55	55	0	2	55	55	0	3	55	55	0
16 HARDY	2	54	54	2					2	54	54	2
17 HARRISON	10	53	53	11	4	60	59	6	14	56	58	9
18 JACKSON	6	56	58	3	4	57	57	2	10	57	58	3
19 JEFFERSON	11	43	44	8	5	36	37	19	16	41	42	20
20 KANAWHA	41	59	59	7	4	59	59	2	45	59	59	7
21 LEWIS	7	55	56	7	2	51	52	7	9	55	55	7
22 LINCOLN	1	63	63	0					1	63	63	0
23 LOGAN												
24 MARION	2	54	54	3	1	57	57	0	3	56	55	3
25 MARSHALL	3	59	59	8					3	59	59	8
26 MASON	2	59	59	3					2	59	59	3
27 MCDOWELL	2	61	64	9					2	61	64	9
28 MERCER	33	55	54	4	10	54	54	2	43	55	54	4
29 MINERAL	12	53	55	14					12	53	55	14
30 MINGO	2	54	56	7					2	54	56	7
31 MONONGALIA	43	67	58	74	8	60	60	37	51	66	59	68
32 MONROE												
33 MORGAN	6	41	37	18	1	48	48	0	7	42	39	19
34 NICHOLAS	6	61	60	5	2	61	62	3	8	61	60	4
35 OHIO	25	58	58	5	1	69	69	0	26	58	58	5
36 PENDLETON	1	47	47	0					1	47	47	0
37 PLEASANTS												
38 POCAHONTAS	2	61	61	3	1	60	60	0	3	61	60	2
39 PRESTON	6	55	56	5	4	58	68	15	10	57	56	12
40 PUTNAM	14	56	56	6	6	51	56	20	20	54	56	10
41 RALEIGH	23	57	56	4	14	56	56	4	37	57	56	4
42 RANDOLPH	5	55	55	11	1	62	62	0	6	55	58	11
43 RITCHIE	4	52	51	4	1	57	57	0	5	54	53	5
44 ROANE												
45 SUMMERS	1	59	59	0					1	59	59	0
46 TAYLOR	1	32	32	0	3	44	44	0	1	32	32	0
47 TUCKER	3	44	40	16					3	44	40	16
48 TYLER	3	58	58	3					3	58	58	3
49 UPSHUR	3	61	63	6					3	61	63	6
50 WAYNE	1	58	58	0	2	65	65	2	3	60	63	4
51 WEBSTER	1	60	60	0					1	60	60	0
52 WEIZEL	2	67	67	1					2	67	67	1
53 WIRT	2	73	73	3					2	73	73	3
54 WOOD	20	60	55	16	4	54	57	13	24	59	56	15
55 WYOMING												

INDUSTRIAL PROPERTY ASSESSMENT TO SALES COMPARISON TABLE II.H

	INDUSTRIAL IMPROVED			INDUSTRIAL YACANT			INDUSTRIAL COUNTY TOTAL			
	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR										
02 BERKELEY										
03 BOONE										
04 BRAXTON										
05 BROOKE	1	70	70				1	70	70	0
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 MONTGALIA										
32 MONROE										
33 MORGAN										
34 NICHOLAS										
35 OHIO										
36 PENDLETON										
37 PLEASANTS										
38 POCAHONTAS										
39 PRESTON										
40 PUTNAM										
41 RALEIGH	1	24	24				1	24	24	0
42 RANDOLPH										
43 RITCHIE										
44 ROANE										
45 SUMMERS										
46 TAYLOR										
47 TUCKER										
48 TYLER										
49 UPSHUR										
50 WAYNE	1	61	61				1	61	61	0
51 WEBSTER										
52 WEITZEL										
53 WIRT										
54 WOOD										
55 WYOMING										

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TABLE II.I

**ALL PROPERTY LESS FARM AND TIMBER  
ASSESSMENT TO SALES COMPARISON**

	# SALES	AGGRATIO	MEDIAN	COO
01 BARBOUR	59	37	36	83
02 BERKELEY	3458	54	55	10
03 BOONE	75	59	60	1
04 BRAXTON	19	62	62	5
05 BROOKE	221	53	54	15
06 CABELL	1092	96	98	15
07 CALHOUN	18	68	69	10
08 CLAY	15	53	55	9
09 DODDRIDGE	43	56	59	12
10 FAYETTE	452	57	57	9
11 GILMER	35	56	58	12
12 GRANT	156	54	57	16
13 GREENBRIER	883	57	59	7
14 HAMPSHIRE	652	57	59	13
15 HANCOCK	184	52	54	13
16 HARDY	217	54	55	16
17 HARRISON	519	53	54	10
18 JACKSON	215	57	58	4
19 JEFFERSON	1271	50	51	17
20 KANAWHA	1948	55	56	10
21 LEWIS	174	55	57	13
22 LINCOLN	23	63	60	8
23 LOGAN	14	59	59	6
24 MARION	407	55	57	12
25 MARSHALL	307	52	51	14
26 MASON	190	58	58	6
27 MCDOWELL	25	54	59	18
28 MERCER	783	56	55	3
29 MINERAL	394	53	55	16
30 MINGO	56	53	55	14
31 MONTGOMALIA	1252	56	59	25
32 MONROE	44	57	58	37
33 MORGAN	496	48	53	18
34 NICHOLAS	170	57	60	9
35 OHO	552	54	57	11
36 PENDLETON	115	53	59	15
37 PLEASANTS	36	55	55	9
38 POCAHONTAS	282	61	60	3
39 PRESTON	452	53	57	19
40 PUTNAM	913	55	55	8
41 RALEIGH	170	55	55	7
42 RANDOLPH	249	55	57	9
43 RITCHIE	12	55	56	13
44 ROANE	19	52	57	14
45 SUMMERS	162	59	60	4
46 TAYLOR	152	52	55	16
47 TUCKER	120	51	54	11
48 TYLER	84	53	58	12
49 UPSHUR	194	56	58	8
50 WAYNE	106	55	56	12
51 WEBSTER	7	57	59	5
52 WEITZEL	57	59	58	6
53 WIRT	47	55	60	17
54 WOOD	964	56	57	9
55 WYOMING	3	64	61	3

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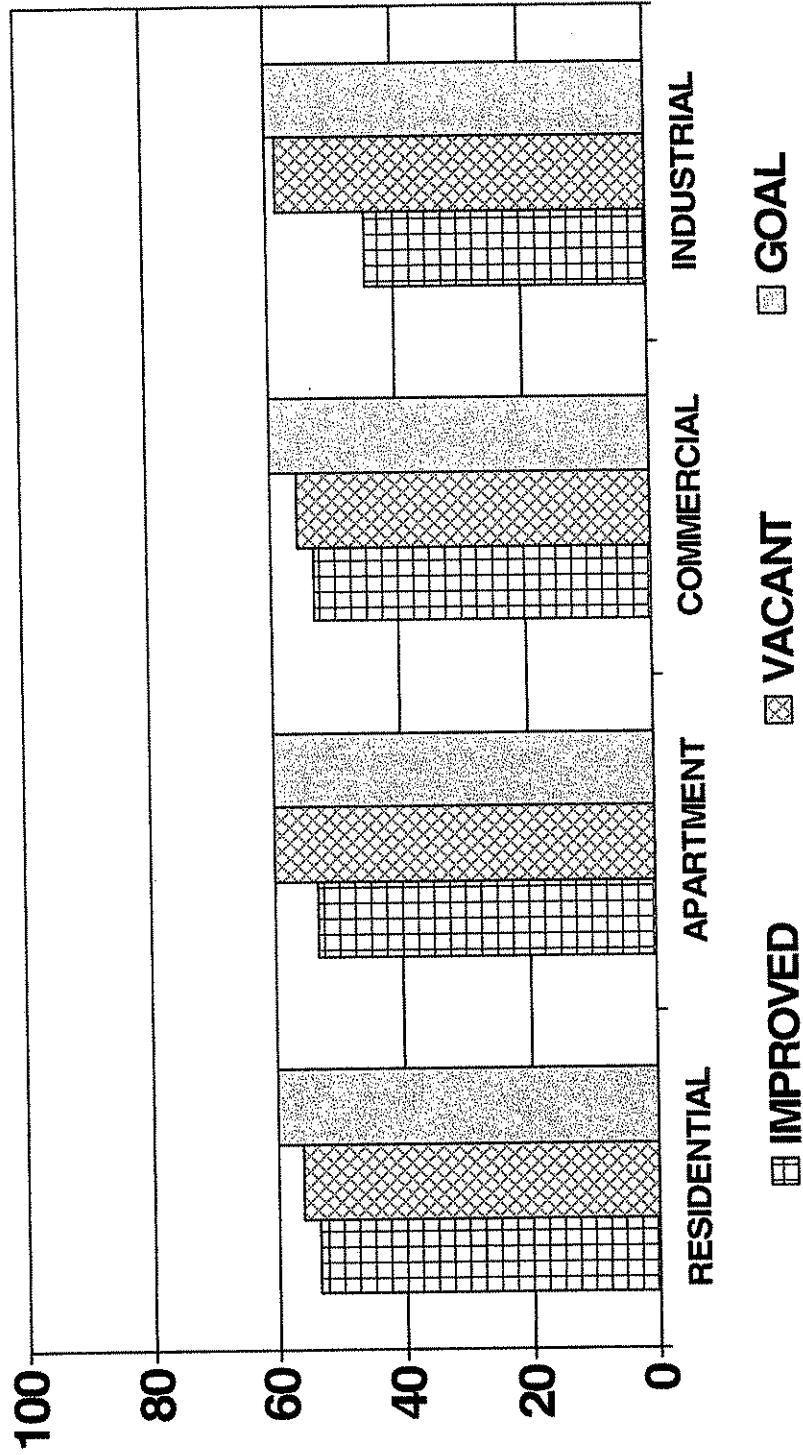
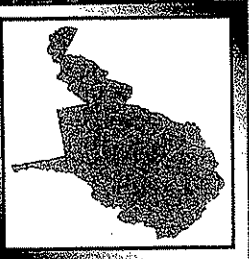
STATEWIDE SUMMARY  
 ALL PROPERTY  
 ASSESSMENT TO SALES COMPARISON  
 SALES PERIOD : JULY 1, 2005 - JUNE 30, 2006

TABLE II.J

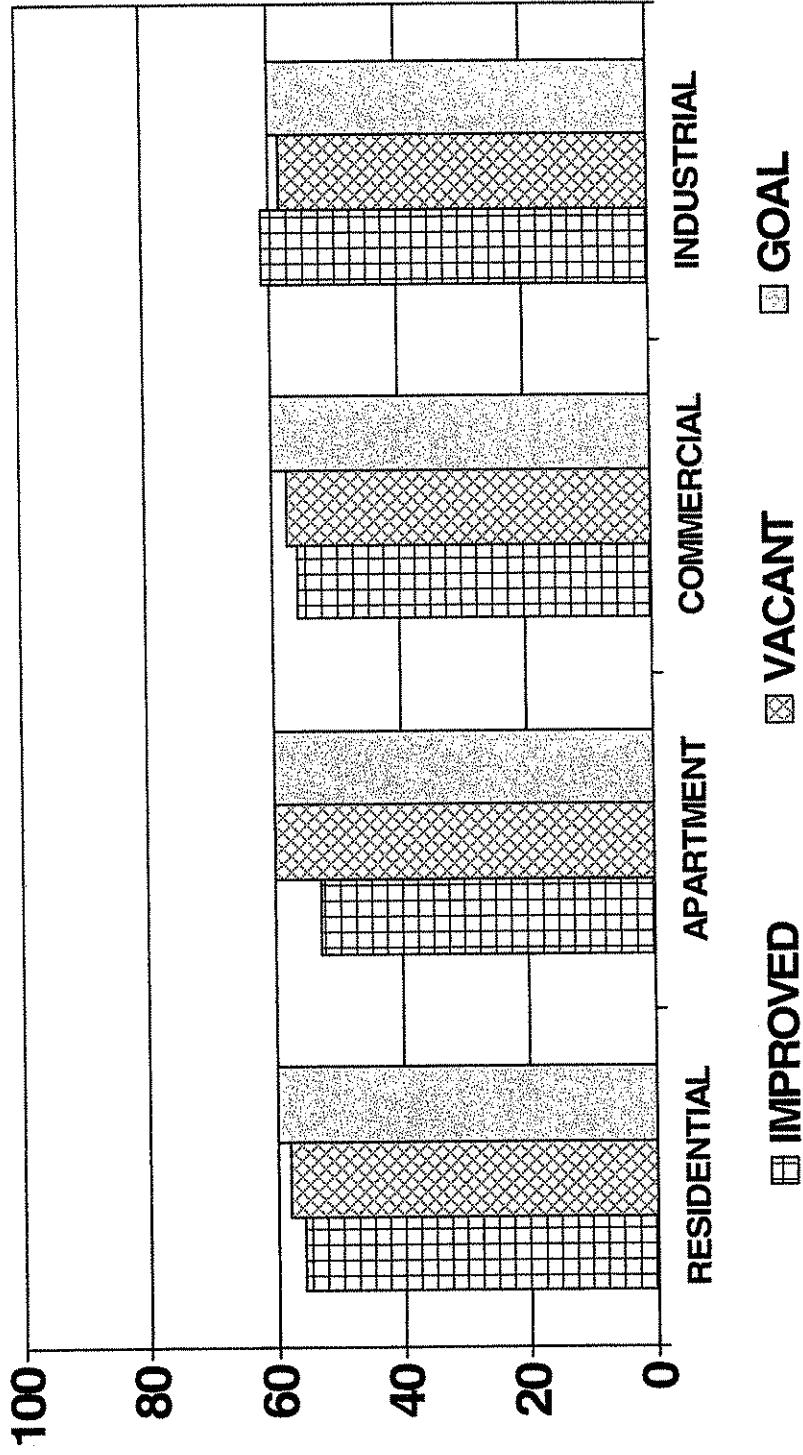
	NUMBER OF SALES	AGGREGATE RATIO	MEDIAN	COEFFICIENT OF DISPERSION
RESIDENTIAL				
IMPROVED	14771	54	56	13
VACANT	4217	56	58	13
TOTAL	18988	54	56	13
APARTMENT				
IMPROVED	22	53	53	37
VACANT	1	60	60	0
TOTAL	23	53	54	35
COMMERCIAL				
IMPROVED	399	53	56	22
VACANT	101	55	58	13
TOTAL	500	53	57	20
INDUSTRIAL				
IMPROVED	3	44	61	25
VACANT	1	58	58	
TOTAL	4	45	60	20
TIMBER				
IMPROVED	1	52	52	0
VACANT	9	12	12	74
TOTAL	10	16	15	82
FARM				
IMPROVED	84	21	24	233
VACANT	55	19	5	301
TOTAL	139	20	17	255
ALL PROPERTY TOTAL	19664	53	56	14
LESS FARM AND TIMBER	19515	54	56	13



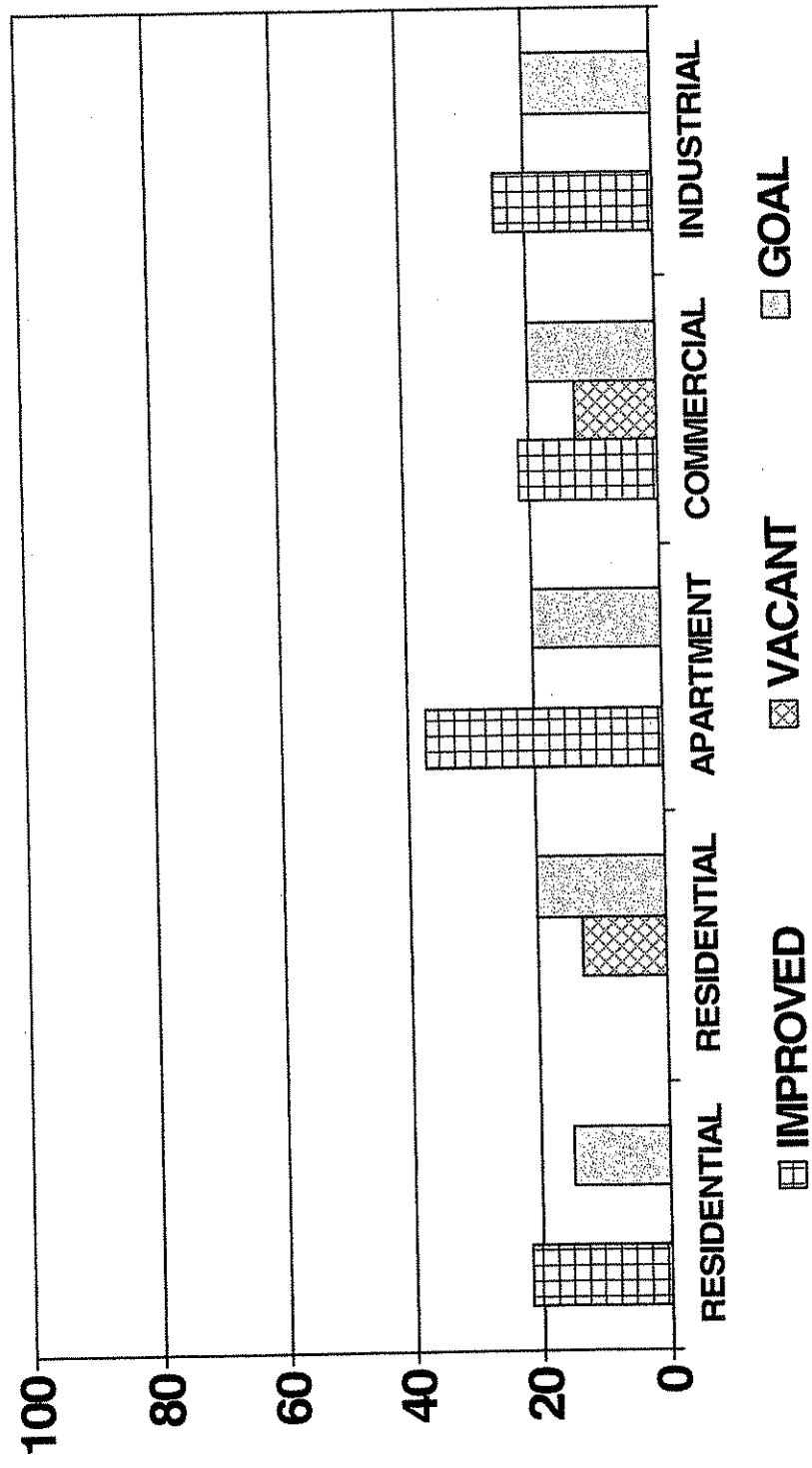
# STATEWIDE SUMMARY AGGREGATE RATIOS FOR IMPROVED AND VACANT PROPERTY



# 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 C $\tilde{O}$ D for sales in all counties by each tax class: 2, 3 and 4. Information is displayed for residential, apartment, commercial and industrial property. Only valid arm's-length sales were used. The time period of the sales involved is July 1, 2005 through June 30, 2006. Only categories with three or more sales will display data.

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

TABLE III.A

RESIDENTIAL IMPROVED 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	66	37	39	47	17	38	42	69	50	52	60
02 BERKLEY	2583	54	54	9	348	54	56	10	55	55	11
03 BOONE	54	39	60	9	5	59	59	0	60	60	0
04 BRAXTON	2	62	62	6	1	63	63	0	63	63	0
05 BROCKE	147	48	53	16	3	60	60	3	63	63	8
06 CABELL	779	55	56	11	38	54	55	22	63	62	29
07 CALHOUN	8	57	58	2	3	56	57	3	63	63	0
08 CLAY	8	55	55	5	3	38	46	26	63	63	0
09 DODDRIDGE	32	55	58	3	1	58	58	0	60	60	6
10 FAYETTE	276	56	59	9	37	61	60	14	58	60	0
11 GILMER	19	56	58	3	4	57	58	10	52	52	0
12 GRANT	68	53	54	12	16	56	57	13	61	61	3
13 GREENBRIER	210	55	54	7	19	55	55	11	53	53	10
14 HAMPSHIRE	227	55	56	13	50	59	58	14	56	56	13
15 HANCOCK	102	51	52	12	9	55	62	17	56	56	4
16 HARDY	75	54	55	13	21	53	59	6	55	54	6
17 HARRISON	395	52	53	12	12	59	59	9	56	60	12
18 JACKSON	111	57	57	4	12	57	58	4	57	57	4
19 JEFFERSON	972	50	51	17	90	51	53	17	50	50	12
20 KANAWHA	139	54	56	10	50	57	58	12	56	56	12
21 LEWIS	95	54	56	2	16	59	60	11	69	68	25
22 LINCOLN	7	62	61	7	2	56	56	1			
23 LOGAN	8	58	59	7	2	45	57	1	59	59	2
24 MARION	310	55	56	10	10	58	64	13	60	61	16
25 MARSHALL	238	51	51	10	5	61	60	8	43	60	16
26 MASON	109	58	58	5	12	61	60	6	20	60	10
27 MCDOWELL	12	58	59	9	20	56	56	2	56	55	2
28 MERCER	531	55	55	3	37	53	55	22	33	61	14
29 MINERAL	211	53	54	13	10	50	53	12	6	54	10
30 MINGO	29	54	54	13	17	60	59	66	65	44	59
31 MORGAN	704	57	59	13	17	60	59	66	2	52	51
32 MONROE	14	57	58	10	39	47	52	21	6	53	13
33 MORGAN	216	47	48	17	6	62	63	4	5	60	4
34 NICHOLAS	85	56	56	8	6	60	63	4	114	54	58
35 OHIO	361	54	56	2	6	60	63	4	1	57	57
36 PENDLETON	44	54	56	2	13	53	61	15	8	57	0
37 PLEASANTS	25	54	55	7	2	60	60	5	1	60	0
38 POCAHONTAS	59	61	60	1	20	60	60	1	3	63	2
39 PRESTON	145	51	53	15	16	57	61	8	8	63	10
40 PUTNAM	760	54	55	8	21	58	57	7	11	52	10
41 RALEIGH	469	56	56	12	39	56	56	4	45	56	3
42 RANDOLPH	65	55	57	9	16	53	59	12	21	58	6
43 RITCHIE	64	54	56	12	4	54	54	6	6	62	9
44 ROANE	12	51	59	13	5	69	57	14			
45 SUMMERS	67	59	59	3	27	59	59	3	21	58	6
46 TAYLOR	85	53	55	14	44	49	46	15	8	46	11
47 TUCKER	14	52	53	11	8	42	46	15	6	55	10
48 TYLER	48	52	57	11	44	49	50	11	21	61	4
49 UPSHUR	141	56	57	9	2	57	58	4	8	58	11
50 WAYNE	70	54	54	9	9	55	56	8	4	59	14
51 WEBSTER	6	56	58	5	4	53	52	14	7	58	13
52 WEITZEL	44	59	57	5	1	59	59	0	3	56	1
53 WIRT	23	53	56	0	5	65	62	8	77	57	11
54 WOOD	760	56	57	9	11	53	54	13			
55 WYOMING	1	66	66	0	1	61	61	0			

NOVEMBER 2007

RESIDENTIAL VACANT PROPERTY TAX CLASS COMPARISON TABLE III.B

	CLASS 2			CLASS 3			CLASS 4					
	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	8	21	38	38	40	19	20	94	8	52	69	82
02 BERKELEY	11	56	54	8	285	56	58	12	10	50	56	17
03 BOONE	1	60	60	0	9	59	60	2	2	53	59	2
04 BRAXTON					4	61	60	4				
05 BROOKE	6	50	60	15	30	51	59	16	5	52	54	15
06 CABELL	20	57	60	14	61	52	55	20	10	56	58	6
07 CALHOUN					6	64	64	6	6	64	64	6
08 CLAY					3	57	58	2				
09 DODDRIDGE	1	74	74	0	2	50	55	9	4	56	62	20
10 FAYETTE	19	65	60	15	64	60	60	6				
11 GILMER	1	58	58	0	6	58	57	15				
12 GRANT	13	64	61	14	52	56	58	19				
13 GREENBRIER	1	60	60	0	264	60	60	2	39	59	60	5
14 HAMPSHIRE	2	61	61	9	360	59	60	12	25	55	54	3
15 HANCOCK	5	57	59	15	7	41	57	34				
16 HARDY	10	52	62	11	105	55	57	17	22	54	56	9
17 HARRISON	1	57	57	0	22	56	56	13	5	59	60	4
18 JACKSON	20	59	60	4	44	57	59	4	4	56	60	10
19 JEFFERSON					74	51	51	23	15	59	59	10
20 KANAWHA	5	54	53	12	41	57	60	8				
21 LEWIS	2	49	57	22	35	55	57	11	1	63	63	
22 LINCOLN	1	54	54	0	4	54	56	9				
23 LOGAN					3	60	60	2	1	64	64	
24 MARION	4	57	60	12	41	54	58	18	16	58	58	4
25 MARSHALL	2	61	30	33	12	52	52	25	4	54	58	10
26 MASON	12	59	56	6	32	58	59	6	2	56	56	6
27 McDOWELL	2	3	3	29	9	48	59	15				
28 MERCER	39	57	57	3	66	56	56	4	28	54	56	10
29 MINERAL	4	58	60	6	93	53	55	18	4	69	70	14
30 MINGO	1	65	65	0	7	60	66	15	1	51	51	0
31 MORGAN	13	23	57	26	124	60	59	19	22	15	34	51
32 MONROE	4	50	59	8	24	57	61	56				
33 MORRIS	11	36	64	28	216	54	58	15	2	50	50	
34 NICHOLAS	32	59	60	8	32	59	60	4	1	63	67	4
35 OHIO	8	52	58	8	22	54	57	10	11	65	61	6
36 PENDLETON					55	51	60	18				
37 PLEASANTS	2	62	63	2	5	46	61	14	1	55	55	
38 POCAHONTAS	6	60	60	2	141	60	60	2	5	50	54	11
39 PRESTON	11	52	56	9	257	56	60	20	16	58	58	5
40 PUTNAM	20	57	57	9	75	55	56	7	13	55	58	3
41 RALEIGH	32	56	56	4	534	56	55	3	3	53	57	8
42 RANDOLPH	3	61	61	4	34	57	56	6				
43 RITCHIE	12	59	64	14	20	53	56	15	1	77	77	
44 ROANE	1	53	53		1	40	40	4				
45 SUMMERS					43	60	60	4	3	60	60	
46 TAYLOR	2	54	50	16	47	48	56	16	1	80	80	
47 TUCKER	7	58	61	13	48	56	56	9	5	51	56	8
48 TYLER	12	62	60	16	19	55	60	12	1	51	51	
49 UPSHUR	16	61	60	19	25	59	59	6				
50 WAYNE	2	62	62	2	5	57	60	3				
51 WEBSTER					4	59	59	9	1	62	62	
52 WETZEL	19	62	64	29	4	63	65	5	4	58	58	3
53 WIRT	49	50	56	18	7	38	51	25				
54 WOOD					1	60	60	60				
55 WYOMING												

TABLE III.C

APARTMENT PROPERTY  
TAX CLASS COMPARISON

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

NOVEMBER 2007

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	2	46	49	5	67	71	3	55	84
03 BOONE	1			32	49	54	23	47	51
04 BRAXTON				1	60	60	1	60	60
05 BROOKE				1	63	63			
06 CABELL	4	58	59	3	45	57	8	54	54
07 CALHOUN				4	63	60	26	57	57
08 CLAY									
09 DODDRIDGE	1	63	63	3	61	62			
10 FAYETTE				7	58	60	7	58	61
11 GILMER				1	64	64	3	54	53
12 GRANT				1	44	44			
13 GREENBRIER				1	55	60	11	56	58
14 HAMPSHIRE				2	43	43	2	55	55
15 HANCOCK				1	55	55	1	55	55
16 HARDY				1	53	53			
17 HARRISON				3	49	50	11	57	61
18 JACKSON				2	56	55	8	57	58
19 JEFFERSON				11	42	42	5	37	44
20 KANAWHA				17	57	58	28	58	59
21 LEWIS				6	59	57	3	51	50
22 LINCOLN				1	63	63			
23 LOGAN									
24 MARION				1	46	46	3	55	55
25 MARSHALL				1	57	57	2	59	59
26 MASON				1	57	57	1	61	61
27 MCDOWELL							2	61	64
28 MERCER	1	58	58	20	55	55	22	54	54
29 MINERAL	1	62	62	6	53	54	5	51	53
30 MINGO				18	73	59	2	54	54
31 MONONGALIA	2	85	101				31	61	58
32 MONROE									
33 MORGAN				6	44	43	1	28	28
34 NICHOLAS				3	62	65	5	61	60
35 OHIO	2	58	58				24	58	58
36 PENDLETON				1	47	47			
37 PLEASANTS									
38 POCAHONTAS				3	61	60			
39 PRESTON				7	57	61	3	54	55
40 PUTNAM				17	54	55	3	59	59
41 RALEIGH	1	60	60	19	56	56	17	57	56
42 RANDOLPH				4	66	66	4	53	55
43 RITCHIE	1	50	50	2			4	55	53
44 ROANE									
45 SUMMERS				1			1	59	59
46 TAYLOR							1	32	32
47 TUCKER				1	60	60	2	40	40
48 TYLER							3	56	59
49 UPSHUR				2	61	57	1	63	63
50 WAYNE				2	65	65	1	58	58
51 WEBSTER							1	60	60
52 WEITZEL				2			2	67	67
53 WIRT				2	78	73			
54 WYOMING				10	56	57	14	61	55
55 WYOMING									

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INDUSTRIAL PROPERTY  
TAX CLASS COMPARISON

	CLASS 2			CLASS 3			CLASS 4		
	# SALES	AGGR RATIO	MEDIAN	# SALES	AGGR RATIO	MEDIAN	# SALES	AGGR 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 MARS-HALL									
26 MASON									
27 MCDOWELL									
28 MERCER									
29 MINERAL									
30 MINGO									
31 MCNONGALIA									
32 MONROE									
33 MORGAN									
34 NICHOLAS									
35 OHIO									
36 PENDLETON									
37 PLEASANTS									
38 POCAHONTAS									
39 PRESTON									
40 PUTNAM									
41 RALEIGH									
42 RANDOLPH									
43 FITCHE									
44 ROANE									
45 SUMMERS									
46 TAYLOR									
47 TUCKER									
48 TYLER									
49 UPSHUR									
50 WAYNE									
51 WEBSTER									
52 WETZEL									
53 WIRT									
54 WOOD									
55 WYOMING									

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PROPERTY TAX DIVISION

# APPENDICES



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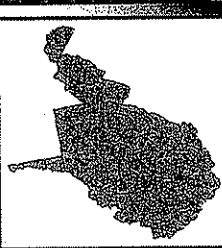
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STATE SUMMARY

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PROPERTY TAX DIVISION

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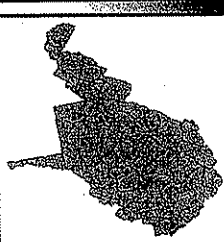
# APPENDIX A SALES INFORMATION – GENERAL INSTRUCTIONS

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 2005 - JUNE 2006

APPENDIX B

	TOTAL SALES KEYED	VALID ARMS LENGTH (0)	MULTIPLE PARCELS (1)	NOT EXPOSED OPEN M MARKET (2)	HIGHEST/BEST USE CHANGED (3)	RELATED FAM OR CORP (4)	FORCED SALE LIQUIDATION (5)	ABNORMAL FINANCING (6)	CONSTRUCTION COST ONLY (7)	EXCESSIVE FEES PROP (8)
01 BARBOUR	594	192	235	45	4	54	41	19	0	4
02 BERKELEY	5,933	3,471	1,906	468	88	191	68	12	0	29
03 BOONE	415	81	143	98	7	29	40	16	0	1
04 BRAXTON	441	20	168	128	22	37	33	3	0	20
05 BROOKE	548	225	140	42	22	59	49	6	0	5
06 CABELL	2,722	1,229	457	588	71	190	185	65	0	37
07 CALHOUN	411	19	136	83	7	156	2	7	0	1
08 CLAY	243	17	82	72	10	32	16	7	0	7
09 DODDRIDGE	250	66	100	27	8	13	8	3	0	25
10 FAYETTE	1,633	499	638	250	30	94	105	8	0	9
11 GILMER	285	36	81	57	10	80	16	2	0	3
12 GRANT	458	192	141	22	18	71	14	0	0	0
13 GREENBRIER	1,640	631	620	175	79	52	49	7	0	27
14 HAMPSHIRE	1,832	679	441	396	54	91	33	24	0	14
15 HANCOCK	851	190	325	67	27	24	89	105	0	24
16 HARDY	633	247	113	66	56	87	33	8	0	23
17 HARRISON	2,884	534	1,211	389	44	114	154	81	204	143
18 JACKSON	1,420	225	78	315	106	623	55	10	0	8
19 JEFFERSON	2,572	1,271	796	209	123	121	46	3	0	3
20 KANAWHA	4,947	1,521	962	991	307	325	754	55	0	32
21 LEWIS	669	200	278	44	10	41	20	12	0	64
22 LINCOLN	517	27	197	152	7	38	24	15	0	59
23 LOGAN	791	29	286	299	71	51	37	7	0	1
24 MARION	1,542	409	478	221	166	84	94	83	0	7
25 MARSHALL	1,004	33	330	84	50	104	59	13	0	51
26 MASON	839	214	245	88	47	127	75	14	0	29
27 MCDOWELL	793	28	425	90	15	47	67	7	0	14
28 MERCER	2,164	830	707	412	64	66	74	8	0	3
29 MINERAL	1,047	414	286	170	65	87	16	7	0	2
30 MINGO	933	57	538	114	7	90	12	5	0	0
31 MONONGALIA	2,207	1,449	477	78	7	161	27	8	0	0
32 MONROE	719	61	243	342	2	43	26	1	0	1
33 MORGAN	1,120	551	223	209	67	39	17	0	0	14
34 NICHOLAS	902	191	408	204	39	39	21	0	0	0
35 OHIO	1,217	588	325	82	45	79	83	14	24	7
36 PENDLETON	344	28	93	58	10	44	11	0	0	0
37 PLEASANTS	295	39	65	31	25	35	18	10	0	12
38 POCAHONTAS	1,212	288	348	143	9	54	16	6	0	378
39 PRESTON	2,333	478	738	372	123	233	164	18	0	207
40 PUTNAM	1,989	933	377	243	94	121	121	32	0	3
41 RALEIGH	3,315	1,211	1,019	650	96	134	177	19	0	9
42 RANDOLPH	863	270	242	81	33	54	29	11	0	43
43 RITCHIE	428	122	212	51	8	11	10	11	0	3
44 ROANE	568	21	196	196	43	47	15	37	0	13
45 SUMMERS	566	170	197	108	6	44	19	9	0	3
46 TAYLOR	573	164	196	69	48	41	30	33	0	2
47 TUCKER	467	142	147	76	32	19	10	3	0	38
48 TYLER	295	95	82	21	19	32	14	20	0	12
49 UPSHUR	809	195	294	163	59	44	41	12	0	1
50 WAYNE	1,271	117	499	261	92	121	92	76	2	11
51 WEBSTER	275	7	138	72	7	17	24	6	0	4
52 WEITZEL	904	57	242	89	40	15	39	10	0	16
53 WIRT	313	52	166	42	42	4	23	2	0	3
54 WOOD	2,768	975	955	390	108	128	159	40	0	13
55 WYOMING	639	3	254	253	0	79	47	24	0	9
STATE TOTALS	66,893	22,003	20,279	10,422	2,811	4,833	3,734	1,034	290	1,547

APPENDIX C

SAMPLE NEIGHBORHOOD

2K TXRR642 ASSESSMENT SYSTEM SALES RATIO FOR	SAMPLE NUMBER	VALUES	COUNTY TOTAL	MEAN CONSIDER.	STATE OF WEST VIRGINIA RANGE TOTAL VALUE	99% MEAN VALUE	99% ADGR. RATIO	NSRP MEAN RATIO	SAMPLE MEDIAN RATIO	SID. DEV.	CUSEP DISP
RESIDENTIAL IMP	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
000000-0019999	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
002000-0039999	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
004000-0059999	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
006000-0079999	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
008000-0099999	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
010000-0149999	4	530,600	530,600	132,650	297,060	74,265	55.99	56.02	56.88	4.33	5.21
015000-9999999	8	1,291,800	1,291,800	161,375	721,980	90,247	55.92	55.96	55.78	3.30	3.53
RESIDENTIAL IMPROVED	12	1,821,600	1,821,600	151,600	1,019,040	84,920	55.94	55.98	55.95	3.47	4.17
VACANT	4	108,000	108,000	27,800	37,260	9,315	34.50	34.92	29.27	14.48	27.28
TOTAL	16	1,929,600	1,929,600	120,600	1,056,300	66,010	54.74	50.72	55.78	11.81	12.65
APARTMENT IMPROVED	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
COMMERCIAL IMPROVED	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
INDUSTRIAL IMPROVED	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TIMBER IMPROVED	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
FARM IMPROVED	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
COMB C&I IMPROVED	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
VACANT	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00
TOTAL	16	1,929,600	1,929,600	120,600	1,056,300	66,010	54.74	50.72	55.78	11.81	12.65

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SAMPLE TAX CLASS

APPENDIX D

TXNRA642 ASSESSMENT SYSTEM VALUES	COUNTY TOTAL		MEAN		STATE OF WEST VIRGINIA		MEAN		TAX CLASS 2		PAGE NO.	
	NUMBER SALES	CONSIDER.	TOTAL	CONSIDER.	FROM 07/05 TO 06/06 RANGE 000.00% - 999.99%	MEAN VALUE	AGGR. RATIO	MEAN VALUE	MEAN RATIO	MEDIAN RATIO		STD. DEV.
RESIDENTIAL IMP	21	242,265	11,536	163,260	7,774	67.39	61.13	60.00	21.14	13.96		
0000000-0019999	45	1,316,600	29,257	798,900	17,753	60.68	60.71	60.00	8.40	7.45		
0020000-0039999	60	3,018,618	50,310	1,690,980	28,183	56.02	56.14	57.58	8.01	9.49		
0040000-0059999	70	4,839,200	69,131	2,727,780	38,968	56.37	56.25	56.73	6.69	8.35		
0060000-0079999	24	2,077,950	86,581	1,201,470	50,061	57.82	57.94	58.61	7.78	8.02		
0080000-0099999	36	4,477,687	124,380	2,443,560	67,876	54.57	54.63	57.94	6.74	8.73		
0100000-0149999	20	4,410,000	220,500	2,460,600	123,030	55.80	55.51	56.43	5.32	7.56		
0150000-9999999												
RESIDENTIAL IMPROVED	276	20,382,320	73,848	11,486,550	41,617	56.36	57.21	58.53	9.29	9.08		
VACANT	19	381,050	20,055	247,500	13,026	84.95	59.43	59.86	16.92	14.59		
TOTAL	295	20,763,370	70,304	11,734,050	39,775	56.51	57.35	58.71	9.93	9.46		
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	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	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	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
VACANT	1	9,500	9,500	2,820	2,820	29.68	29.68	29.68	0.00	0.00		
TOTAL	1	9,500	9,500	2,820	2,820	29.68	29.68	29.68	0.00	0.00		
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	296	20,772,870	70,178	11,736,870	39,651	56.50	57.26	58.68	10.04	9.60		

SAMPLE COUNTY

APPENDIX E

'2K TYNRA642 ASSESSMENT SYSTEM VALUES SALES RATIO FOR Sample	NUMBER SALES	COUNTY FROM		STAT OF WEST VIRGINIA TO		MEAN VALUE	999,99% AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF DISP	PAGE NO.
		TOTAL CONSIDER.	MEAN CONSIDER.	RANGE TOTAL VALUE	MEAN VALUE							
RESIDENTIAL IMP	21	240,550	11,454	145,680	6,937	60.56	60.75	60.00	3.68	3.12		
000000-0019999	13	341,200	26,266	194,580	14,967	57.03	57.28	60.00	8.48	4.53		
002000-0039999	2	110,000	55,000	65,880	32,940	59.89	59.90	60.00	0.14	0.17		
004000-0059999	1	68,000	68,000	40,800	0	60.00	60.00	60.00	0.00	0.00		
006000-0079999	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
008000-0099999	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
010000-0149999	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
015000-9999999	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
RESIDENTIAL IMPROVED	37	759,750	20,533	446,940	12,079	58.83	59.46	60.00	5.84	3.37		
VACANT	13	67,700	5,207	40,620	3,124	60.00	60.00	60.00	0.00	0.00		
TOTAL	50	827,450	16,549	487,560	9,751	58.92	59.60	60.00	5.01	2.49		
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	85,000	42,500	52,140	26,070	61.34	61.27	61.26	0.37	0.43		
VACANT	1	7,500	7,500	4,620	4,620	61.60	61.60	61.60	0.00	0.00		
TOTAL	3	92,500	30,833	56,760	18,920	61.36	61.38	61.53	0.33	0.32		
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	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		
COMB C & I IMPROVED	2	85,000	42,500	52,140	26,070	61.34	61.27	61.26	0.37	0.43		
VACANT	1	7,500	7,500	4,620	4,620	61.60	61.60	61.60	0.00	0.00		
TOTAL	3	92,500	30,833	56,760	18,920	61.36	61.38	61.53	0.33	0.32		
TOTAL	53	919,950	17,357	544,320	10,270	59.17	59.70	60.00	4.88	2.48		
TOTAL LESS F&T	53	919,950	17,357	544,320	10,270	59.17	59.70	60.00	4.88	2.48		

APPENDIX F

STATE OF WEST VIRGINIA

Y2K STATEWIDE SALE RATIO	TXNRA642 ASSESSMENT	SYSTEM VALUES	FROM 07/05 TO 06/06 RANGE	STATE OF WEST VIRGINIA	DATE 02/12/2007	PAGE NO.				
SALE RATIO	ASSESSMENT RATIO	NUMBER SALES	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF. DISP.
RESIDENTIAL IMP	000000-0019999	497	5,866,279	11,803	4,497,830	9,049	82.75	60.80	181.49	46.54
002000-0039999	1,077	31,662,117	29,398	19,265,310	17,887	60.85	61.06	59.42	60.31	12.08
004000-0059999	1,333	66,583,548	49,950	38,569,570	28,934	57.93	58.09	57.27	57.39	12.14
006000-0079999	1,604	111,223,354	69,341	61,467,470	38,321	55.26	55.31	56.11	52.85	10.19
008000-0099999	1,262	112,167,474	88,880	61,561,180	48,780	54.88	54.87	55.55	51.14	10.63
010000-0149999	2,274	284,015,009	124,896	150,534,020	66,197	53.00	53.07	54.56	52.71	11.19
015000-9999999	6,724	1774,202,272	263,861	944,985,635	140,539	53.26	53.30	54.74	53.82	10.45
RESIDENTIAL IMPROVED	14,771	2385,720,053	161,513	1280,881,015	86,715	53.69	55.61	55.65	33.39	12.50
VACANT	4,217	271,498,441	64,381	151,978,200	36,039	55.98	57.34	58.00	15.00	13.06
TOTAL	18,988	2657,218,494	139,941	1432,859,215	75,461	53.92	55.99	56.11	60.75	12.74
APARTMENT IMPROVED	22	5,902,500	268,295	3,143,160	142,870	53.25	62.98	53.05	57.11	37.13
VACANT	1	200,000	200,000	120,120	120,120	60.06	60.06	60.06	0.00	0.00
TOTAL	23	6,102,500	265,326	3,263,280	141,881	53.47	62.85	54.10	55.80	35.30
COMMERCIAL IMPROVED	399	174,559,436	437,492	92,673,880	232,265	53.09	58.75	56.17	42.92	21.76
VACANT	101	29,113,867	280,256	16,216,980	160,564	55.70	57.09	57.75	18.40	12.61
TOTAL	500	203,673,303	407,346	108,890,860	217,781	53.46	58.41	56.53	39.22	19.91
INDUSTRIAL IMPROVED	3	7,941,612	2,647,204	3,533,020	1,177,673	44.49	51.58	61.40	24.53	24.98
VACANT	1	295,867	295,867	172,790	172,790	58.40	58.40	58.40	0.00	0.00
TOTAL	4	8,237,479	2,059,369	3,705,810	926,452	44.99	53.29	59.90	20.32	20.46
TIMBER IMPROVED	1	105,000	105,000	54,860	54,860	52.25	52.25	52.25	0.00	0.00
VACANT	9	822,580	91,397	95,430	10,603	11.60	18.25	11.82	11.45	74.10
TOTAL	10	927,580	92,758	150,290	15,029	16.20	21.65	14.59	15.24	81.74
FARM IMPROVED	84	21,438,425	255,219	4,402,500	52,410	20.54	60.36	23.78	374.54	233.09
VACANT	55	9,545,385	173,552	1,845,780	33,559	19.34	18.96	5.40	41.07	301.18
TOTAL	139	30,983,810	222,905	6,248,280	44,951	20.17	48.82	16.72	292.61	254.69
COMB C & I IMPROVED	402	182,501,048	453,982	96,206,900	239,320	52.72	58.69	56.17	42.80	21.82
VACANT	102	29,409,734	288,330	16,389,770	160,684	55.73	57.11	57.83	18.31	12.48
TOTAL	504	211,910,782	420,457	112,596,670	223,406	53.13	58.37	56.56	39.09	19.93
TOTAL	19,664	2907,143,166	147,840	1555,117,735	79,084	53.49	55.99	56.08	64.16	13.67
TOTAL LESS F&T	19,515	2875,231,776	147,334	1548,719,165	79,360	53.86	56.06	56.13	59.68	12.95