



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

# Request for Quotation

RFQ NUMBER
TAX10003

PAGE
1

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

PURCHASING

RFQ COPY  
 TYPE NAME/ADDRESS HERE

SHIP TO

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

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

BID OPENING DATE:

10/06/2009

BID OPENING TIME 01:30PM

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

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

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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 fee.
5. All services performed or goods delivered under State Purchase Order/Contracts are to be continued for the term of the Purchase Order/Contracts, 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, the State may deem this contract null and void, and terminate such contract 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 Cover 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 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 case 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



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

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

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BID OPENING TIME

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

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# TAX10003

## STATEWIDE PROPERTY TAX EQUALIZATION STUDY

### SPECIFICATIONS

#### SCOPE OF THE REVIEW

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

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

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

1. Program Objective

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

2. Contractor

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

### 3. State Tax Department and County Responsibilities

The State Tax Department shall be responsible for:

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

### 4. Reports

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

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

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

5. Public Relations

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

6. Identification

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

7. Scope of Work

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

8. Qualifications of Contractor and Subcontractor

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

9. Mandatory Pre-bid Conference

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

10. Liquidated Damages

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

11. Payment Schedule

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

12. Orientation and Training Session

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

13. Schedule and Subject Counties

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

Counties to be evaluated:

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

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

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

**CONTRACT APPRAISAL PRICING SUMMARY**

ACTIVITY													
County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County	Price per County
Braxton		\$ _____	1	\$ _____/Neighborhood	\$ _____				244	\$ _____	\$ _____	\$ _____	\$ _____
Residential	12,484					250	\$ _____/Pcl	\$ _____					
Commercial	497					10	\$ _____/Pcl	\$ _____					
Industrial	8					1	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	12,989	\$ _____	1	\$ _____	\$ _____	261	\$ _____	\$ _____	244	\$ _____	\$ _____	\$ _____	\$ _____

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

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



**CONTRACT APPRAISAL PRICING SUMMARY**

County	ACTIVITY												Final Report
	Review of Land Valuation*			Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County		
<b>Cabell</b>		\$ _____	24	\$ _____/Neighborhood	\$ _____				2,055	\$ _____	\$ _____	Price per County	
Residential	40,665					814	\$ _____/Pcl	\$ _____					
Commercial	3,571					72	\$ _____/Pcl	\$ _____					
Industrial	138					3	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	44,374	\$ _____	24	\$ _____	\$ _____	889	\$ _____	\$ _____	2,055	\$ _____	\$ _____	\$ _____	

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

ACTIVITY												
County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Calhoun		\$ _____	1	\$ _____/Neighborhood	\$ _____				98	\$ _____	Price per County	Price per County
Residential	6,633					133	\$ _____/Pcl	\$ _____				
Commercial	190					4	\$ _____/Pcl	\$ _____				
Industrial	1					1	\$ _____/Pcl	\$ _____				
<b>Activity Totals</b>	<b>6,824</b>	\$ _____	<b>1</b>	\$ _____	\$ _____	<b>138</b>	\$ _____	\$ _____	<b>98</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		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County		
Clay		\$ _____	2	\$ _____/Neighborhood	\$ _____				154	\$ _____	Price per County	Price per County
Residential	8,229					165	\$ _____/Pc1	\$ _____				
Commercial	179					4	\$ _____/Pc1	\$ _____				
Industrial	24					1	\$ _____/Pc1	\$ _____				
<b>Activity Totals</b>	<b>8,432</b>	\$ _____	<b>2</b>	\$ _____	\$ _____	<b>170</b>	\$ _____	\$ _____	<b>154</b>	\$ _____	\$ _____	\$ _____

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

County	ACTIVITY											
	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties			Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
Doddridge		\$ _____	2	\$ _____/Neighborhood	\$ _____				121	\$ _____	\$ _____	\$ _____
Residential	5,729					115	\$ _____/Pcl	\$ _____				
Commercial	178					4	\$ _____/Pcl	\$ _____				
Industrial	2					1	\$ _____/Pcl	\$ _____				
<b>Activity Totals</b>	5,909	\$ _____	2	\$ _____	\$ _____	120	\$ _____	\$ _____	121	\$ _____	\$ _____	\$ _____

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

<b>ACTIVITY</b>													
County	Review of Land Valuation *		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County	Price per County
Gilmer		\$ _____	1	\$ _____/Neighborhood	\$ _____				126	\$ _____	\$ _____	\$ _____	\$ _____
Residential	6,131					123	\$ _____/Pcl	\$ _____					
Commercial	207					4	\$ _____/Pcl	\$ _____					
Industrial	16					1	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	6,354	\$ _____	1	\$ _____	\$ _____	128	\$ _____	\$ _____	126	\$ _____	\$ _____	\$ _____	\$ _____

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

County	ACTIVITY										Final Report		
	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study		Work Plan	
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County			
Greenbrier		\$ _____	5	\$ _____/Neighborhood	\$ _____				748	\$ _____		Price per County	
Residential	25,354					507	\$ _____/Pc1	\$ _____					
Commercial	1,691					34	\$ _____/Pc1	\$ _____					
Industrial	43					1	\$ _____/Pc1	\$ _____					
<b>Activity Totals</b>	27,088	\$ _____	5	\$ _____	\$ _____	542	\$ _____	\$ _____	748	\$ _____		\$ _____	

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

County	ACTIVITY												
	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County	
Jackson		\$ _____	3	\$ _____/Neighborhood	\$ _____				654	\$ _____	\$ _____	\$ _____	
Residential	16,102					322	\$ _____/Pcl	\$ _____					
Commercial	1,026					21	\$ _____/Pcl	\$ _____					
Industrial	32					1	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	17,160	\$ _____	3	\$ _____	\$ _____	344	\$ _____	\$ _____	654	\$ _____	\$ _____	\$ _____	

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

County	ACTIVITY											Final Report	
	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study			Work Plan
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County			
Lewis		\$ _____	2	\$ _____/Neighborhood	\$ _____				268	\$ _____	Price per County	Price per County	
Residential	11,641					233	\$ _____/Pcl	\$ _____					
Commercial	684					14	\$ _____/Pcl	\$ _____					
Industrial	9					1	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	12,334	\$ _____	2	\$ _____	\$ _____	248	\$ _____	\$ _____	268	\$ _____	\$ _____	\$ _____	

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

<b>ACTIVITY</b>													
<b>County</b>	<b>Review of Land Valuation*</b>		<b>Review of Neighborhood Boundaries</b>			<b>Review of Data Collection And Comparison of Sold v. Unsold Properties</b>				<b>Assessment/Sales Ratio Study</b>		<b>Work Plan</b>	<b>Final Report</b>
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County	
<b>Mason</b>		\$ _____	4	\$/Neighborhood	\$ _____				500	\$ _____	\$ _____	\$ _____	
Residential	16,178					324	\$/Pcl	\$ _____					
Commercial	871					18	\$/Pcl	\$ _____					
Industrial	39					1	\$/Pcl	\$ _____					
<b>Activity Totals</b>	<b>17,088</b>	<b>\$ _____</b>	<b>4</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>343</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>500</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

County	ACTIVITY											
	Review of Land Valuation *		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study		Work Plan
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County
Monroe		\$ _____	3	\$ _____/Neighborhood	\$ _____				334	\$ _____	\$ _____	\$ _____
Residential	10,283					206	\$ _____/PcI	\$ _____				
Commercial	269					6	\$ _____/PcI	\$ _____				
Industrial	9					1	\$ _____/PcI	\$ _____				
<b>Activity Totals</b>	10,561	\$ _____	3	\$ _____	\$ _____	213	\$ _____	\$ _____	334	\$ _____	\$ _____	\$ _____

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

ACTIVITY													
County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County		
Nicholas		\$ _____	3	\$ /Neighborhood	\$ _____				430	\$ _____	\$ _____		Price per County
Residential	20,948					419	\$ /Pcl	\$ _____					
Commercial	956					19	\$ /Pcl	\$ _____					
Industrial	68					2	\$ /Pcl	\$ _____					
<b>Activity Totals</b>	<b>21,972</b>	\$ _____	<b>3</b>	\$ _____	\$ _____	<b>440</b>	\$ _____	\$ _____	<b>430</b>	\$ _____	\$ _____		\$ _____

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

<b>ACTIVITY</b>													
County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County	Price per County
Pendleton		\$ _____	2	\$ _____/Neighborhood	\$ _____				196	\$ _____	\$ _____	\$ _____	\$ _____
Residential	7,072					142	\$ _____/Pcl	\$ _____					
Commercial	237					5	\$ _____/Pcl	\$ _____					
Industrial	5					1	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	7,314	\$ _____	2	\$ _____	\$ _____	148	\$ _____	\$ _____	196	\$ _____	\$ _____	\$ _____	\$ _____

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

<b>ACTIVITY</b>													
County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County			
Pleasants		\$ _____	2	\$ _____/Neighborhood	\$ _____				128	\$ _____		Price per County	Price per County
Residential	5,598					112	\$ _____/Pcl	\$ _____					
Commercial	275					6	\$ _____/Pcl	\$ _____					
Industrial	43					1	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	5,916	\$ _____	2	\$ _____	\$ _____	119	\$ _____	\$ _____	128	\$ _____		\$ _____	\$ _____

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

ACTIVITY													
County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County		
Pocahontas		\$ _____	1	\$ _____/Neighborhood	\$ _____				371	\$ _____	\$ _____		\$ _____
Residential	12,139					243	\$ _____/Pc1	\$ _____					
Commercial	399					8	\$ _____/Pc1	\$ _____					
Industrial	7					1	\$ _____/Pc1	\$ _____					
<b>Activity Totals</b>	12,545	\$ _____	1	\$ _____	\$ _____	252	\$ _____	\$ _____	371	\$ _____	\$ _____		\$ _____

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

ACTIVITY													
County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County		
Putnam		\$ _____	15	\$ _____/Neighborhood	\$ _____				1,211	\$ _____	\$ _____		\$ _____
Residential	30,908					618	\$ _____/Pcl	\$ _____					
Commercial	1,550					31	\$ _____/Pcl	\$ _____					
Industrial	43					1	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	<b>32,501</b>	\$ _____	<b>15</b>	\$ _____	\$ _____	<b>650</b>	\$ _____	\$ _____	<b>1,211</b>	\$ _____	\$ _____		\$ _____

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

<b>ACTIVITY</b>													
County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County			
Randolph		\$ _____	4	\$ _____/Neighborhood	\$ _____				538	\$ _____		Price per County	Price per County
Residential	20,003					400	\$ _____/Pcl	\$ _____					
Commercial	1,115					22	\$ _____/Pcl	\$ _____					
Industrial	72					2	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	21,190	\$ _____	4	\$ _____	\$ _____	424	\$ _____	\$ _____	538	\$ _____		\$ _____	\$ _____

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

County	ACTIVITY												
	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County	
Ritchie		\$ _____	1	\$ _____/Neighborhood	\$ _____				204	\$ _____	\$ _____	\$ _____	
Residential	10,654					213	\$ _____/Pcl	\$ _____					
Commercial	455					9	\$ _____/Pcl	\$ _____					
Industrial	24					1	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	11,133	\$ _____	1	\$ _____	\$ _____	223	\$ _____	\$ _____	204	\$ _____	\$ _____	\$ _____	

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

ACTIVITY													
County	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County		
Roane		\$ _____	2	\$ _____/Neighborhood	\$ _____				262	\$ _____	\$ _____	\$ _____	\$ _____
Residential	11,188					224	\$ _____/Pcl	\$ _____					
Commercial	391					8	\$ _____/Pcl	\$ _____					
Industrial	16					1	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	11,595	\$ _____	2	\$ _____	\$ _____	233	\$ _____	\$ _____	262	\$ _____	\$ _____	\$ _____	\$ _____

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

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

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		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County	Price per County	
Upshur		\$ _____	2	\$ _____/Neighborhood	\$ _____				410	\$ _____	\$ _____	\$ _____	
Residential	15,981					320	\$ _____/Pcl	\$ _____					
Commercial	854					17	\$ _____/Pcl	\$ _____					
Industrial	39					1	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	16,874	\$ _____	2	\$ _____	\$ _____	338	\$ _____	\$ _____	410	\$ _____	\$ _____	\$ _____	

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

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**CONTRACT APPRAISAL PRICING SUMMARY**

County	ACTIVITY											Final Report			
	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study			Work Plan		
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County					
Webster		\$ _____	1	\$ _____/Neighborhood	\$ _____						149	\$ _____	Price per County	Price per County	
Residential	9,969					200	\$ _____/Pcl	\$ _____							
Commercial	363					7	\$ _____/Pcl	\$ _____							
Industrial	16					1	\$ _____/Pcl	\$ _____							
<b>Activity Totals</b>	10,348	\$ _____	1	\$ _____	\$ _____	208	\$ _____	\$ _____			149	\$ _____	\$ _____	\$ _____	\$ _____

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

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

**CONTRACT APPRAISAL PRICING SUMMARY**

County	ACTIVITY											Final Report	
	Review of Land Valuation*		Review of Neighborhood Boundaries			Review of Data Collection And Comparison of Sold v. Unsold Properties				Assessment/Sales Ratio Study			Work Plan
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County			
Wirt		\$ _____	1	\$ _____/Neighborhood	\$ _____				117	\$ _____	Price per County	Price per County	
Residential	6,157					123	\$ _____/Pcl	\$ _____					
Commercial	118					3	\$ _____/Pcl	\$ _____					
Industrial	2					1	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	<b>6,277</b>	\$ _____	<b>1</b>	\$ _____	\$ _____	<b>127</b>	\$ _____	\$ _____	<b>117</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		Work Plan	Final Report
	Parcels to be reviewed	Price per County	Neighborhoods to be reviewed	Price per Neighborhood	Total	Parcels to be reviewed	Price per Parcel	Total	Sales to be reviewed	Price per County	Price per County		
Wood		\$ _____	8	\$ _____/Neighborhood	\$ _____				1,462	\$ _____	\$ _____		
Residential	49,540					991	\$ _____/Pcl	\$ _____					
Commercial	5,316					106	\$ _____/Pcl	\$ _____					
Industrial	292					6	\$ _____/Pcl	\$ _____					
<b>Activity Totals</b>	55,148	\$ _____	8	\$ _____	\$ _____	1,103	\$ _____	\$ _____	1,462	\$ _____	\$ _____		\$ _____

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

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



STATE OF WEST VIRGINIA
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





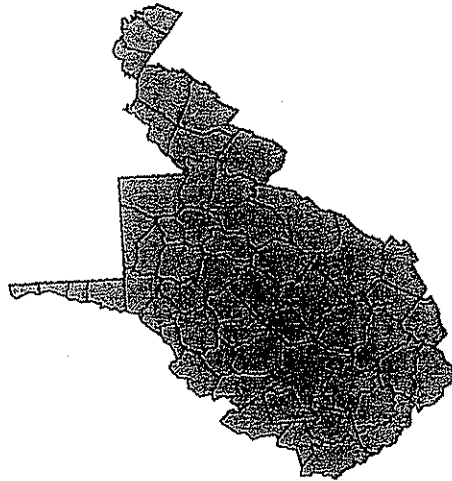








**WEST VIRGINIA  
ASSESSMENT RATIO STUDY  
TAX YEAR 2008**



**STATE TAX COMMISSIONER**

**Christopher G. Morris**

**PROPERTY TAX DIVISION**

**February 2009**



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# PREFACE

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



# I. METHODOLOGY AND TERMS

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

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

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

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

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



# METHODOLOGY AND TERMS (CONT.)

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

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

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

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

The median ( $\bar{A/S}$ ) 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:

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

CALCULATION:

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

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

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



# METHODOLOGY AND TERMS (CONT.)

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

<u>Sale #</u>	<u>Assessment</u>	<u>Sale Price</u>	<u>Ratio</u>
1	100 X 27,400	75,000	= 36.53
2	100 X 32,100	69,000	= 46.52
3	100 X 10,900	17,500	= 62.29 = Median ( $\bar{A}/\bar{S}$ )
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 ( $\bar{A}/\bar{S}$ )
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  $\bar{C}\bar{O}\bar{D}$  for each county illustrates a difference in the homogeneity of the assessed values, as illustrated on the following page.



## METHODOLOGY AND TERMS (CONT.)

County A:

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

County B:

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

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

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

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



## II ASSESSMENT RATIOS

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

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

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

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





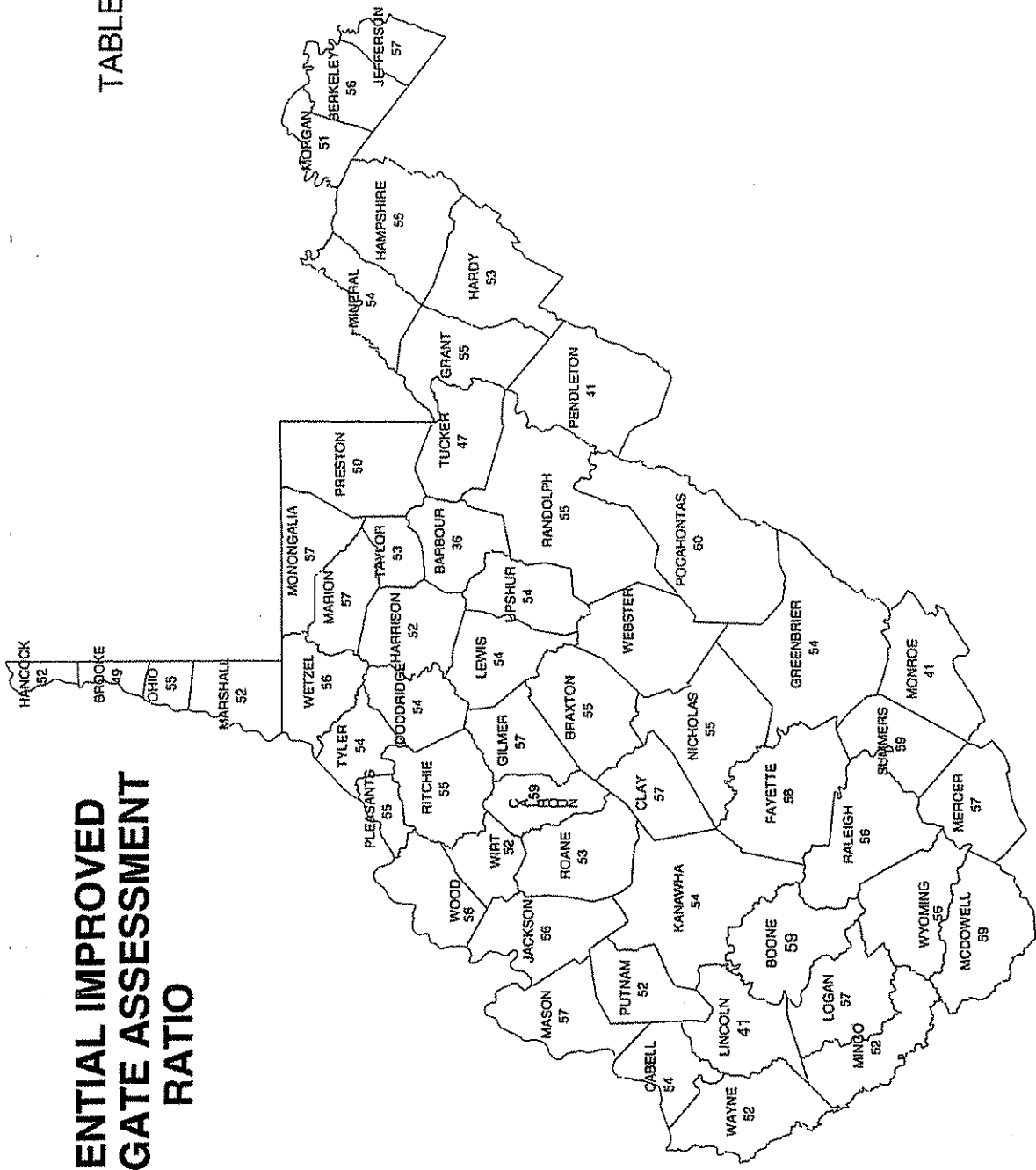
## ASSESSMENT RATIOS (CONT.)

Exhibits II.K., II.L., and II.M. are graphs which represent the aggregate ratio, median and  $\bar{C}\bar{O}D$  values shown in Table II.J. These graphs show the aggregate ratios, medians and  $\bar{C}\bar{O}D$ '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  $\bar{C}\bar{O}D$ 's are also given for both improved and vacant property. The  $\bar{C}\bar{O}D$  goal for residential improved property is fifteen (15) or less. The goal  $\bar{C}\bar{O}D$  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 AGGREGATE ASSESSMENT RATIO

TABLE II.A



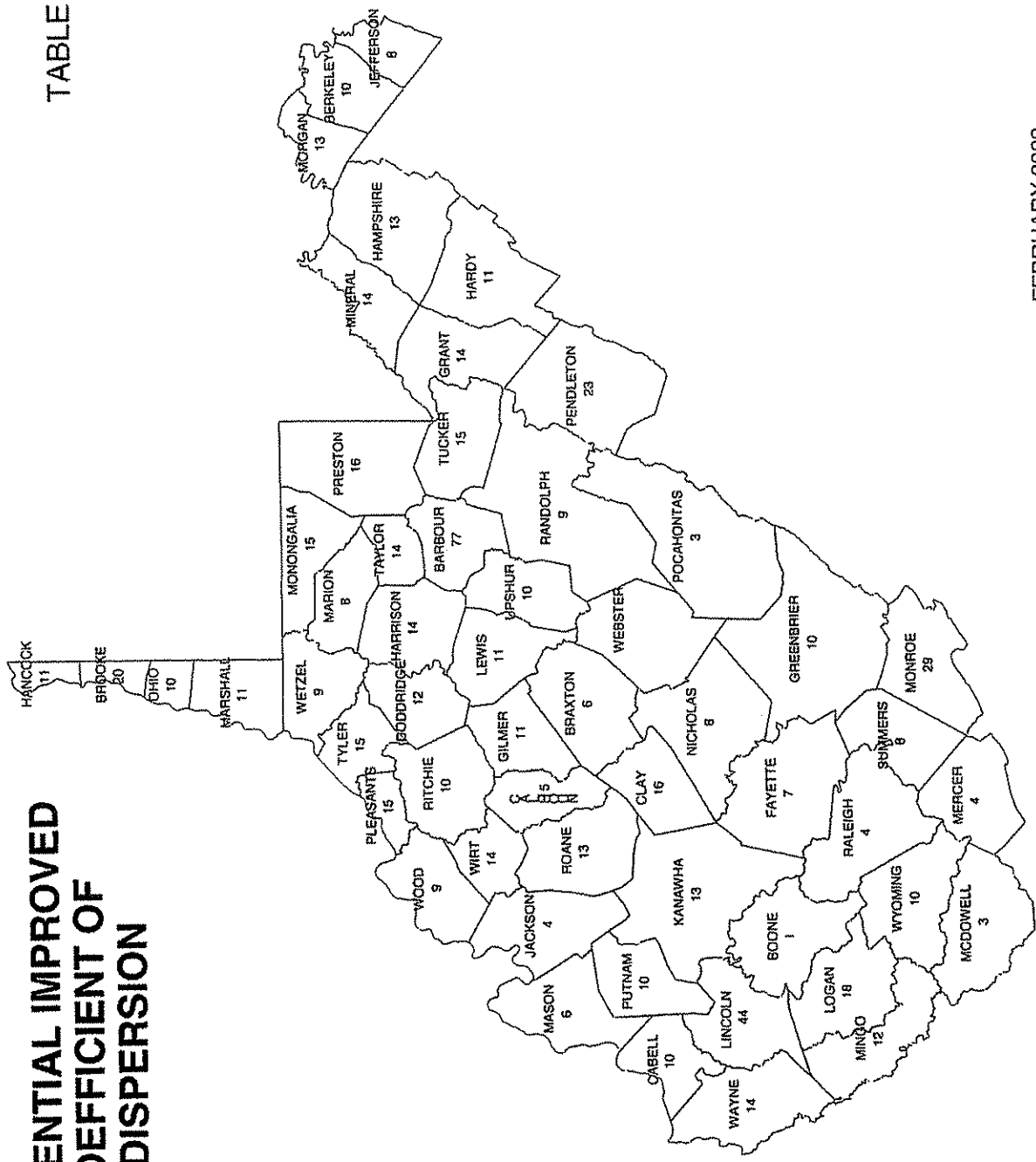
FEBRUARY 2009

9

PROPERTY TAX DIVISION



TABLE II.C



RESIDENTIAL IMPROVED  
COEFFICIENT OF  
DISPERSION

FEBRUARY 2009

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

TABLE II.D

	0-19,999		20,000-39,999		40,000-59,999		60,000-79,999		80,000-99,999		100,000-149,999		150,000 & UP		ALL RANGES	
	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD	MEDIAN OR AGG	COD
01 BARBOUR	92	81	44	49	40	27	35	33	41	12	33	18	31	25	38	77
02 BERKELEY	46	78	33	59	62	25	59	14	60	13	57	11	56	9	56	10
03 BOONE	59	4	59	5	55	3	59	1	59	3	0	2	59	1	58	1
04 BRAXTON	60	6	57	6	55	3	60	9	54	3	0	0	51	0	58	6
05 BROOKE	69	30	61	12	56	15	52	14	44	14	47	17	47	11	53	20
06 CABELL	71	25	60	13	59	12	55	11	56	10	55	8	55	8	56	10
07 CALHOUN	0	0	60	5	57	0	58	0	0	0	0	0	0	0	60	5
08 CLAY	75	30	52	13	57	1	66	0	0	0	57	0	0	0	57	15
09 DODDRIDGE	80	12	59	7	60	10	53	16	65	11	51	9	50	17	57	12
10 FAYETTE	62	8	60	8	60	7	59	8	60	6	57	6	0	0	57	7
11 GILMER	49	0	58	13	60	10	50	3	59	9	57	0	0	0	57	11
12 GRANT	0	0	57	16	52	14	52	17	59	11	54	10	55	12	55	14
13 GREENBRIER	59	12	59	8	56	10	55	9	52	11	56	10	55	8	56	10
14 HAMPSHIRE	59	6	58	20	66	12	66	11	61	9	64	11	55	12	56	13
15 HANCOCK	57	11	58	9	58	17	58	5	54	11	48	7	63	7	54	11
16 HARDY	62	9	56	10	63	7	58	16	60	7	52	8	53	10	54	14
17 HARRISON	62	10	62	11	55	15	55	15	53	13	50	12	53	12	54	14
18 JACKSON	60	1	60	4	57	4	57	4	57	3	56	2	56	2	56	4
19 JEFFERSON	0	0	0	0	62	17	55	9	0	0	59	9	57	8	57	8
20 KANA WHA	62	63	63	12	60	11	65	13	55	11	54	11	54	11	55	13
21 LEWIS	61	5	62	15	57	10	57	10	59	4	55	10	53	10	57	11
22 LINCOLN	68	64	59	16	54	22	34	39	34	43	31	14	31	17	54	44
23 LOGAN	64	87	60	7	58	4	59	5	57	3	57	4	99	12	58	18
24 MARION	72	9	66	11	61	7	56	7	56	7	46	7	57	5	58	8
25 MARSHALL	63	8	60	12	55	9	62	8	51	7	57	5	53	6	53	11
26 MASSON	60	3	59	3	57	6	57	5	57	7	57	5	54	10	58	6
27 MCDOWELL	59	3	59	1	0	0	0	0	0	0	60	0	0	0	59	3
28 MERCER	57	5	58	6	56	4	57	5	56	4	57	4	58	3	57	4
29 MINERAL	60	16	60	20	62	17	56	10	56	11	54	11	52	12	55	14
30 MINGO	64	12	65	7	54	11	60	6	49	5	53	5	48	6	54	12
31 MONTGALIA	57	277	60	93	58	59	58	35	58	4	58	5	58	5	58	15
32 MONROE	64	34	57	16	52	2	27	9	36	20	41	13	42	22	50	29
33 MORGAN	51	40	64	2	57	21	57	14	51	26	52	13	51	12	52	13
34 NICHOLAS	59	8	60	4	59	5	57	5	57	8	53	6	55	6	56	8
35 OHIO	61	13	60	7	58	9	58	7	58	9	57	10	56	10	58	10
36 PENDLETON	0	0	69	20	60	9	58	9	54	8	55	11	50	13	55	14
37 PLEASANTS	159	0	60	0	60	10	51	7	55	12	54	7	55	2	55	15
38 POCAHONTAS	42	2	62	6	60	2	61	2	60	3	60	1	60	1	60	3
39 PRESTON	61	15	60	11	57	12	55	14	52	14	48	14	50	14	59	16
40 PUTNAM	62	40	59	12	59	17	54	14	51	12	50	10	53	8	52	10
41 RALEIGH	59	5	59	5	58	3	57	4	55	4	56	3	55	9	56	4
42 RANDOLPH	61	4	63	5	59	6	59	6	56	0	53	8	54	8	57	9
43 RITCHIE	59	10	57	11	56	9	59	7	58	4	53	6	54	8	56	10
44 ROANE	61	9	60	9	60	14	55	13	55	4	49	3	0	0	54	19
45 SUMMERS	61	7	60	8	60	7	60	10	59	12	4	4	52	13	60	8
46 TAYLOR	61	0	56	18	54	16	59	11	53	6	45	10	54	12	54	14
47 TUCKER	65	17	51	9	58	11	57	17	60	12	52	6	45	14	50	15
48 TYLER	70	11	57	10	58	11	57	21	50	9	52	8	55	9	56	15
49 UPSHUR	60	24	61	8	60	11	55	8	54	9	52	6	53	8	55	10
50 WAYNE	63	15	60	11	57	11	48	5	51	9	49	5	51	8	52	14
51 WEBSTER																
52 WETZEL	85	0	63	5	59	8	59	7	59	6	56	10	56	6	57	9
53 WIRT	66	12	60	10	53	15	55	14	53	4	47	0	46	1	58	14
54 WOOD	62	19	60	8	60	0	57	6	56	10	55	7	56	8	57	9
55 WYOMING	63	7	62	5	22	0	0	0	0	0	0	0	0	0	62	10

FEBRUARY 2009

PROPERTY TAX DIVISION

TABLE II.E

RESIDENTIAL PROPERTY ASSESSMENT TO SALES COMPARISON

	RESIDENTIAL IMPROVED			RESIDENTIAL VACANT			RESIDENTIAL COUNTY TOTAL		
	# SALES	AGGR RATIO	MEDIAN	# SALES	AGGR RATIO	MEDIAN	# SALES	AGGR RATIO	MEDIAN
01 BARBOUR	24	36	36	60	20	30	84	34	36
02 BERKELEY	280	56	56	138	52	57	238	56	56
03 BOONE	64	59	59	6	60	60	70	59	59
04 BRAXTON	14	58	58	4	61	61	18	59	58
05 BRODIE	176	49	53	30	47	56	206	49	54
06 CABELL	671	54	55	85	58	59	756	56	56
07 CALLOWAY	6	60	60	4	58	59	10	59	59
08 CLAY	11	57	57	8	59	59	19	57	57
09 DODDRIEGE	39	54	54	5	61	61	44	54	57
10 FAYETTE	333	60	60	16	58	60	469	58	60
11 GILMER	27	58	58	1	60	60	28	57	58
12 GRANT	94	56	56	44	54	58	138	55	57
13 GREENSBRIER	281	54	56	64	60	60	455	56	58
14 HAMPSHIRE	208	58	58	164	55	58	424	55	57
15 HANCOCK	87	54	54	19	51	54	106	51	54
16 HARDY	64	53	54	100	56	58	164	54	56
17 HARRISON	365	52	54	32	52	56	397	52	54
18 JACKSON	104	56	56	56	57	59	160	56	58
19 JEFFERSON	818	57	57	46	52	58	864	57	57
20 KANAWHA	544	55	55	105	73	57	1599	54	54
21 LEWIS	93	57	57	20	57	58	113	55	58
22 LINCOLN	52	41	54	11	38	60	63	41	55
23 LOGAN	110	57	58	23	59	58	133	57	58
24 MARION	396	57	58	23	59	58	421	57	58
25 MARSHALL	222	58	53	15	52	56	237	52	53
26 MASON	146	57	58	44	59	60	189	57	58
27 McDowell	5	59	59	10	59	60	25	59	59
28 MERCER	55	57	57	109	56	57	164	56	57
29 MINERAL	232	54	55	113	59	61	345	55	55
30 MINGO	56	54	54	14	53	59	70	52	55
31 MONROGALIA	1327	57	58	171	49	57	1498	50	58
32 MONROE	43	41	50	33	39	48	76	43	48
33 MORGAN	225	51	52	93	49	55	318	50	53
34 NICHOLAS	22	55	58	64	59	60	86	55	59
35 OHIO	483	55	56	52	57	57	535	55	58
36 PENDLETON	44	51	55	36	52	57	80	52	56
37 PLEASANTS	34	53	53	6	58	59	40	55	59
38 POCAHONTAS	72	60	60	82	60	60	154	60	60
39 PRESTON	191	50	53	109	43	54	300	50	53
40 PUTNAM	755	52	52	108	54	58	873	52	53
41 RALEIGH	370	56	56	388	58	58	758	58	58
42 RANDOLPH	171	55	57	57	55	58	228	55	57
43 RITCHIE	62	45	58	32	39	56	94	54	58
44 ROANE	21	53	54	1	60	60	22	53	55
45 SUMMERS	73	59	60	94	59	60	167	59	60
46 TAYLOR	74	53	54	43	51	55	117	53	54
47 TUCKER	76	47	50	200	59	59	276	54	54
48 TYLER	44	54	56	10	54	56	54	54	56
49 UPSHAJA	84	54	55	22	56	56	106	55	55
50 WAYNE	86	52	51	10	57	60	96	52	52
51 WEBSTER									
52 WETZEL	62	56	57	4	48	56	66	56	57
53 WHIT	34	52	58	1	51	60	44	53	59
54 WOOD	833	56	57	62	50	56	895	56	57
55 WYOMING	16	62	62	4	17	38	20	52	61

FEBRUARY 2009

TABLE II.F

APARTMENT PROPERTY  
ASSESSMENT TO SALES COMPARISON

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

FEBRUARY 2009

PROPERTY TAX DIVISION

TABLE II.G

COMMERCIAL PROPERTY  
ASSESSMENT TO SALES COMPARISON

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



TABLE II.H

INDUSTRIAL PROPERTY  
ASSESSMENT TO SALES COMPARISON

	INDUSTRIAL IMPROVED			INDUSTRIAL VACANT			INDUSTRIAL COUNTY TOTAL		
	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN
01 BARBOUR									
02 BERKELEY	1	40	40				1	40	40
03 BOONE									
04 BRAXTON									
05 BROOKE									
06 CABELL									
07 CALHOUN									
08 CLAY									
09 DODDGE									
10 FAYETTE									
11 GUMBER									
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				1	80	80	1	80	80
26 MASON									
27 McDOWELL									
28 MERCER	1	53	53				1	53	53
29 MINERAL									
30 MINGO									
31 MORGAN									
32 MONROE									
33 MORGAN	1	25	25				1	25	25
34 NICHOLAS									
35 OHIO									
36 PENDLETON									
37 PLEASANT									
38 PODAFOUNTAS									
39 PRESTON									
40 PUTNAM									
41 RALEIGH	1	61	61				1	61	61
42 RANDOLPH									
43 RITCHIE									
44 ROANE									
45 SUMMERS									
46 TAYLOR									
47 TUCKER									
48 TYLER									
49 UPSHUR									
50 WAYNE									
51 WEBSTER									
52 WETZEL									
53 WHIT									
54 WOOD	1	59	59				1	59	59
55 WYOMING									

FEBRUARY 2009

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PROPERTY TAX DIVISION

TABLE II.I

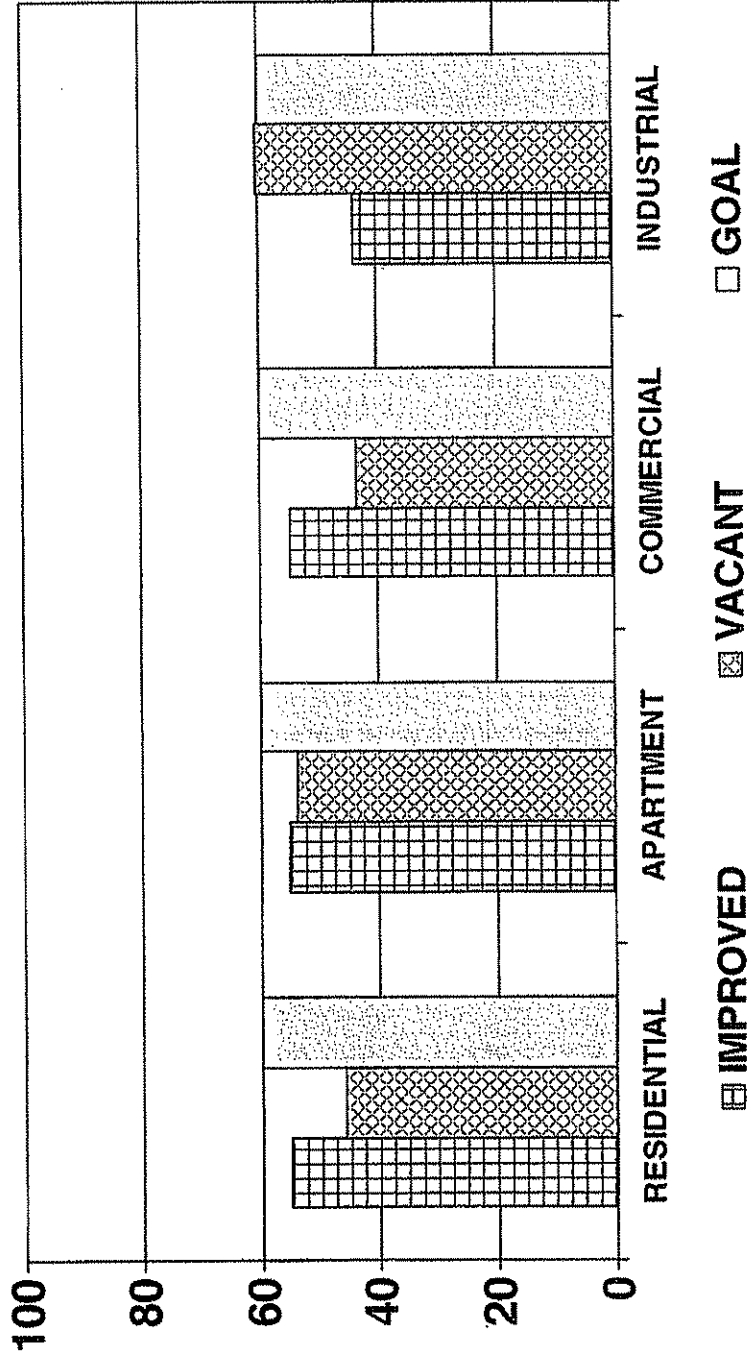
ALL PROPERTY LESS FARM AND TIMBER  
ASSESSMENT TO SALES COMPARISON

	# SALES	AGGRATIO	MEDIAN	COD
01 BARBOUR	106	34	36	89
02 BERKELEY	2244	56	56	10
03 BOONE	70	58	59	1
04 BRAXTON	18	55	56	6
05 BROOKE	218	49	52	20
06 CABELL	1005	55	56	10
07 CALHOUN	11	59	59	5
08 CLAY	20	57	57	14
09 DODDRIDGE	44	54	56	14
10 FAYETTE	487	60	60	12
11 GUMBERT	28	57	56	11
12 GRANT	141	55	57	15
13 GREENBRIER	464	57	56	9
14 HAMPSHIRE	428	55	57	13
15 HANCOCK	13	51	54	11
16 HARDY	184	54	56	15
17 HARRISON	405	52	54	14
18 JACKSON	170	57	57	4
19 JEFFERSON	674	57	57	8
20 KANAWHA	1852	55	56	14
21 LEWIS	110	55	58	12
22 LINCOLN	64	42	55	63
23 LOGAN	195	57	58	16
24 MARION	435	57	58	9
25 MARSHALL	249	53	53	11
26 MASSON	84	57	50	6
27 MCDOWELL	28	59	59	4
28 MERCER	689	56	57	5
29 MINERAL	351	55	56	15
30 MINGO	74	53	55	13
31 MONROGUA	654	49	58	44
32 MORRIS	76	43	49	24
33 MORGAN	325	50	53	15
34 NICHOLS	181	55	59	11
35 OHIO	565	55	58	10
36 PENDLETON	82	52	56	15
37 PLEASANTS	41	55	55	13
38 POCAHONTAS	59	60	60	2
39 PRESTON	305	50	52	21
40 PUTNAM	915	51	53	14
41 RALEIGH	703	56	58	4
42 RANDOLPH	240	55	57	9
43 RITCHIE	100	55	56	10
44 ROANE	22	53	55	13
45 SUMMERS	172	59	60	9
46 TAYLOR	116	53	54	14
47 TUCKER	279	54	57	11
48 TYLER	55	34	35	15
49 UPSHUR	88	54	55	12
50 WAYNE	102	52	52	14
51 WEBSTER				
52 WETZEL	56	56	57	9
53 WIRT	44	51	53	16
54 WOOD	918	56	57	9
55 WYCKING	21	51	61	19

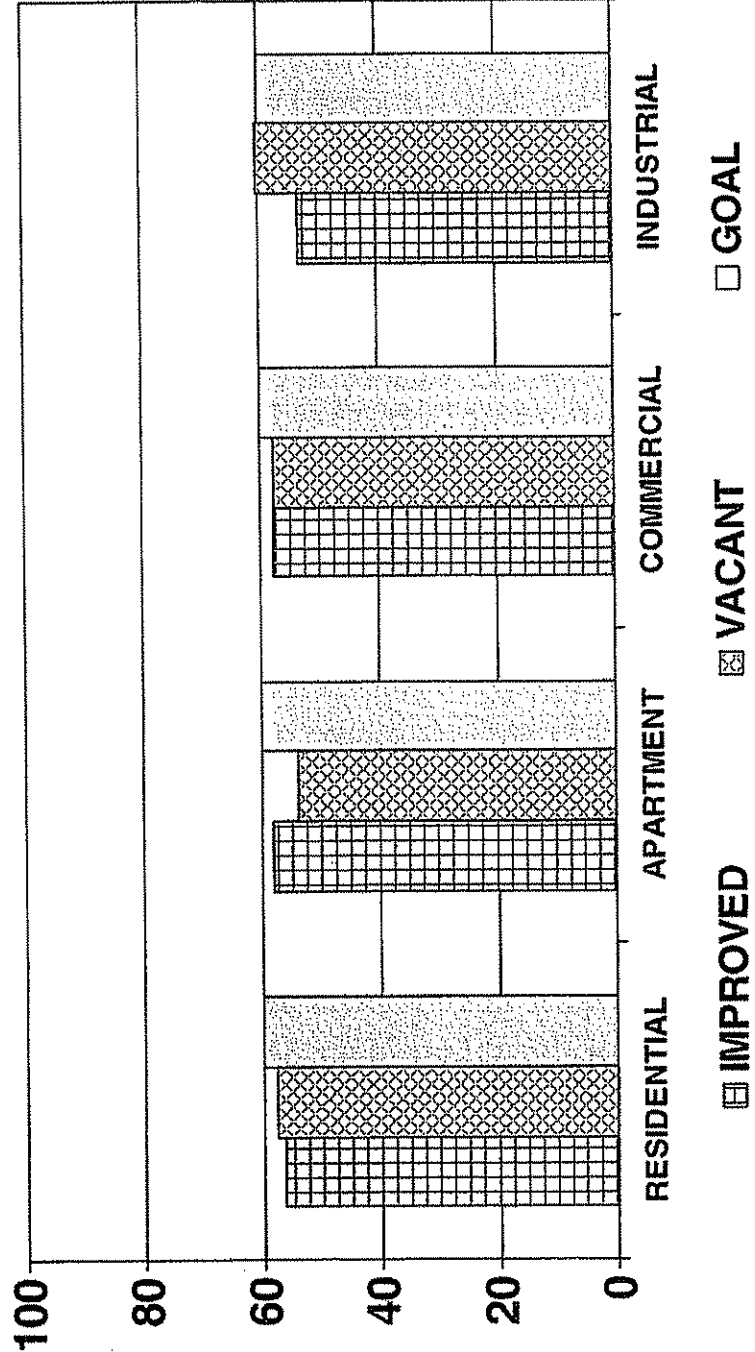
STATEWIDE SUMMARY  
 ALL PROPERTY  
 ASSESSMENT TO SALES COMPARISON  
 SALES PERIOD : JULY 1, 2007 - JUNE 30, 2008

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

# STATEWIDE SUMMARY AGGREGATE RATIOS FOR IMPROVED AND VACANT PROPERTY



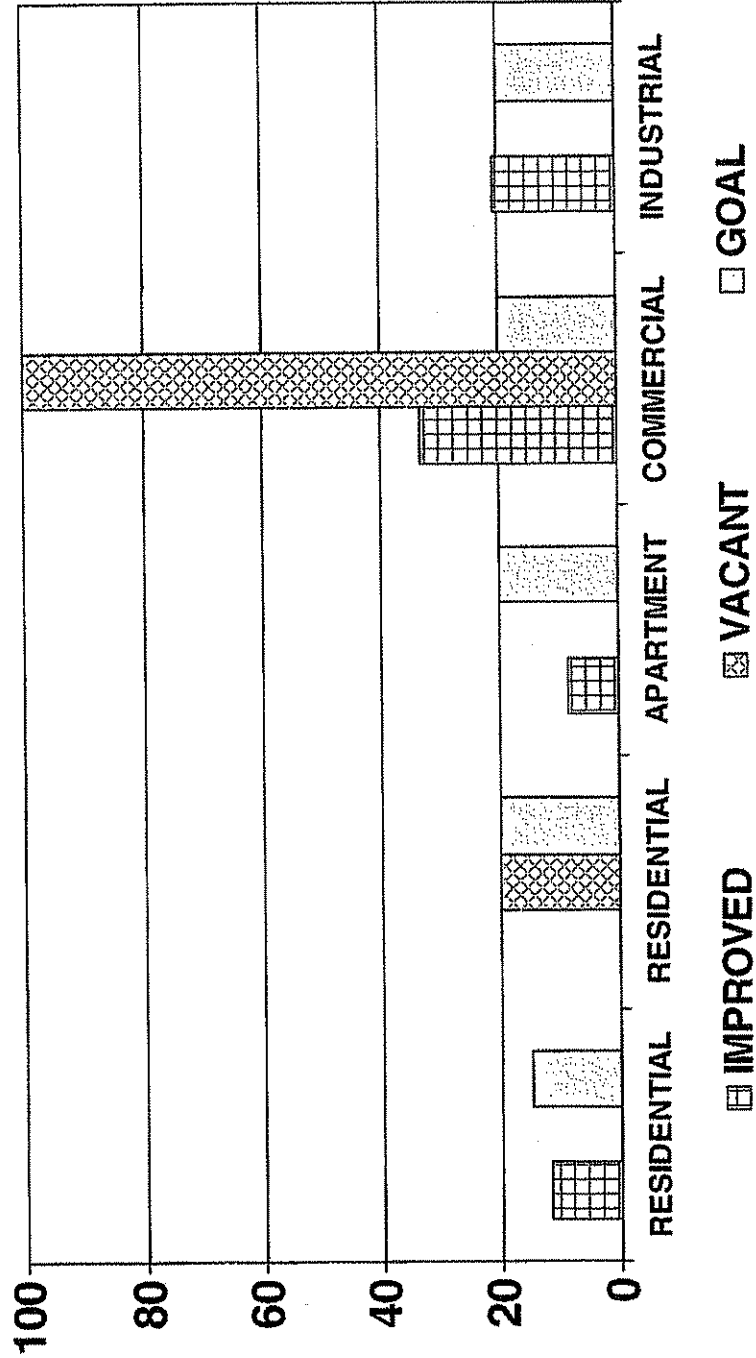
# STATEWIDE SUMMARY MEDIAN RATIOS FOR IMPROVED AND VACANT PROPERTY



PROPERTY TAX DIVISION

FEBRUARY 2009

# STATEWIDE SUMMARY COEFFICIENT OF DISPERSION FOR IMPROVED AND VACANT PROPERTY





### III TAX CLASS COMPARISON OF ASSESSMENT RATIOS

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

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

RESIDENTIAL IMPROVED PROPERTY  
TAX CLASS COMPARISON

TABLE III.A

	CLASS 2			CLASS 3			CLASS 4		
	# SALES	AGGRATIO	MEDIAN	# SALES	AGGRATIO	MEDIAN	# SALES	AGGRATIO	MEDIAN
01 BARBOUR	87	35	38	13	33	35	24	48	49
02 BERWELLY	1955	56	56	16	55	55	59	55	58
03 BOONE	59	59	59	3	58	58	3	58	60
04 BRAXTON	13	55	55	6	54	54	1	56	56
05 BROOKE	196	49	54	6	53	54	14	62	60
06 CABELL	740	54	56	33	51	53	98	59	58
07 CALHOUN	5	59	58	1	61	51			
08 CLAY	8	57	57	3	56	57	1	72	72
09 DODDORIDGE	34	55	56	4	45	57	28	61	61
10 FAYETTE	263	50	55	42	57	60	7	56	57
11 GILMER	14	56	54	6	58	57	6	87	73
12 GRANT	72	54	54	14	56	55	8	54	57
13 GREENBRIER	232	54	55	39	55	55	20	54	57
14 HAMPSHIRE	386	54	56	21	58	60	1	62	62
15 HANCOCK	88	52	54	3	43	44	16	50	53
16 HARDY	78	53	54	4	62	64	2	60	60
17 HARRISON	327	52	53	9	54	62	29	59	57
18 JACOBSON	92	56	56	5	58	58	6	58	55
19 JEFFERSON	743	57	57	35	58	58	10	57	57
20 KANAWHA	1317	54	55	57	55	59	140	58	60
21 LEWIS	72	54	56	7	55	58	14	53	61
22 LINCOLN	49	42	54	3	47	45	1	65	65
23 LOGAN	103	57	58	6	62	64	1	65	65
24 MARION	347	57	58	14	61	61	37	61	62
25 MARSHALL	64	52	53	6	56	55	22	54	54
26 MASON	121	56	56	10	59	60	14	56	58
27 MCDOWELL	13	59	59	2	60	59			
28 MERCER	458	57	57	16	56	57	39	53	54
29 MINERAL	84	53	54	20	56	57	28	59	61
30 MINGO	40	51	53	10	52	52	6	65	67
31 MONONGALIA	928	58	58	68	55	58	201	58	59
32 MONROE	37	41	50	4	55	57	3	36	42
33 MORGAN	87	61	62	22	46	51	6	54	57
34 NICHOLAS	204	58	57	12	65	60	6	60	60
35 OHIO	347	54	58	9	55	56	127	59	60
36 PENDLETON	40	50	55	4	57	60			
37 PLEASANTS	34	55	55						
38 POCAHONTAS	96	60	60	11	60	60	5	63	64
39 PRESTON	184	50	52	13	55	57	4	53	51
40 PUTNAM	740	52	52	33	46	51	12	49	53
41 RALEIGH	306	56	56	34	55	57	30	56	56
42 RANDOLPH	358	55	55	8	56	59	23	58	62
43 RITCHIE	57	55	56	2	73	70	3	54	53
44 ROANE	18	52	54	1	60	60	2	55	52
45 SUMMERS	44	59	59	13	58	59	16	64	62
46 TAYLOR	64	53	53	3	61	64	7	57	59
47 TUCKER	28	49	51	36	45	47	12	50	53
48 TYLER	42	54	56	2	59	59	10	59	60
49 UPSHUR	143	54	54	11	56	55	8	58	55
50 WAYNE	77	52	50	3	57	53			
51 WEBSTER									
52 WEBTZEL	48	57	57	2	43	62	2	59	59
53 WIRT	31	52	57	3	67	66			
54 WOOD	761	56	57	8	63	64	64	58	60
55 WYOMING	13	55	62	2	63	63	1	61	61

FEBRUARY 2009

PROPERTY TAX DIVISION



RESIDENTIAL VACANT PROPERTY TAX CLASS COMPARISON TABLE III.B

	CLASS 2			CLASS 3			CLASS 4			
	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR	11	54	27	43	20	27	55	38	46	56
02 BERKELEY	1	54	54	25	32	57	12	11	61	8
03 BOONE	1	54	54	5	60	60	1	1	60	0
04 BRAXTON	9	55	59	4	61	61	3	1	61	0
05 BROOKE	2	55	55	48	56	57	6	15	55	11
06 CABELL	2	59	59	2	58	57	6			
07 CALOUN	1	41	41	7	59	60	8			
08 CLAY	2	55	60	66	58	60	25	21	61	9
09 DODDRIDGE	49	54	60	34	53	55	15	2	59	2
10 FAYETTE	1	60	60	147	60	60	1	11	60	1
11 GILMER	8	56	64	25	56	58	11	7	54	11
12 GRANT	3	60	60	10	50	52	12	1	60	0
13 GREENBRIER	3	60	60	9	50	52	12	2	55	53
14 HAMPSHIRE	3	54	54	39	57	58	3	20	56	57
15 HANCOCK	3	54	54	12	51	51	10	1	56	56
16 HARDY	7	59	64	10	57	58	13	3	57	13
17 HARRISON	3	55	57	9	43	60	198	3	51	58
18 JACKSON	6	56	58	17	52	59	6	4	60	61
19 JEFFERSON	14	60	60	30	58	60	5	4	60	53
20 KANAWHA	1	18	18	40	57	57	7	23	57	56
21 LEWIS	2	27	50	106	60	61	11	1	47	0
22 LINCOLN	1	56	56	8	59	59	8	3	51	58
23 LOGAN	1	56	56	11	51	56	15	1	53	53
24 MARION	3	58	61	11	51	56	15	2	55	58
25 MARSHALL	10	58	60	30	58	60	5	4	60	53
26 MASON	46	56	58	40	57	57	7	23	57	56
27 McDowell	8	50	55	106	60	61	11	1	47	0
28 MERCER	6	50	55	11	51	56	15	2	55	58
29 MINERAL	2	49	53	12	54	60	0	12	43	57
30 MINGO	25	23	50	134	9	58	55	3	60	80
31 MORGAN	15	27	49	18	51	41	48	3	50	49
32 MONROE	3	54	60	87	49	55	19	5	53	50
33 MORGAN	34	54	60	25	65	62	22	12	55	58
34 NICHOLS	19	37	54	21	56	57	8	12	55	58
35 OHIO	1	35	35	35	57	58	15	3	57	58
36 PENDLETON	2	59	59	4	57	59	3	3	60	80
37 PLEASANTS	10	60	60	69	59	60	2	3	60	80
38 POCAHONTAS	10	44	51	100	49	54	30	3	55	64
39 PRESTON	10	39	50	86	56	56	20	9	49	52
40 PUTNAM	21	55	57	78	55	55	4	9	54	54
41 RALEIGH	23	60	60	356	55	59	9	6	41	47
42 RANDOLPH	1	60	60	50	55	59	9	3	56	57
43 RITCHIE	14	58	57	19	49	55	1	3	56	57
44 ROANE	1	60	60	90	59	60	9	3	66	77
45 SUMMERS	1	59	59	36	51	53	10	5	47	56
46 TAYLOR	2	47	53	29	53	55	8	10	59	59
47 TUCKER	4	57	54	6	53	51	18	1	56	56
48 TYLER	1	57	59	8	53	51	9	1	56	56
49 UPSHUR	0	57	59	8	54	56	6	1	56	56
50 WAYNE	9	61	60	1	46	46	0			
51 WEBSTER	2	65	65	2	46	45	8			
52 WETZEL	7	55	61	3	47	37	34			
53 WIRT	47	51	56	1	44	44	23	2	60	59
54 WOOD	47	51	56	1	17	39	64			
55 WYOMING										

APARTMENT PROPERTY  
TAX CLASS COMPARISON

TABLE III.C

	CLASS 2			CLASS 3			CLASS 4					
	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD	# SALES	AGG RATIO	MEDIAN	COD
01 BARBOUR												
02 BERRELEY												
03 BOONE					2	38	43	29	1	56	56	0
04 BHAXTON												
05 BROOKS												
06 CABELL									2	55	66	27
07 CALPURN												
08 CLAY												
09 DODDRIDGE												
10 FAYETTE												
11 GILMER												
12 GRANT												
13 GREENBRIER												
14 HAMPSHIRE												
15 HANCOCK									2	48	49	6
16 HARDY												
17 HARRISON									1	49	49	0
18 JACKSON												
19 JEFFERSON												
20 KANAWHA					2	61	61	1	2	59	59	2
21 LEWIS				0								
22 LINCOLN												
23 LOGAN												
24 MARION												
25 MARSHALL												
26 MASON												
27 MCDOWELL					1	55	55	0				
28 MERCER												
29 MINERAL												
30 MINGO					1	60	60	0	1	59	59	0
31 MORGAN												
32 MONROE												
33 MORGAN												
34 NICHOLS												
35 OHIO									4	57	61	5
36 PENNINGTON												
37 PLEASANTS												
38 POCAHONTAS												
39 PRESTON												
40 PUTNAM												
41 RALEIGH												
42 RANDOLPH									1	50	51	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					3	59	56	8				
55 WYOMING									5	55	50	0

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PROPERTY TAX DIVISION

TABLE III.D

COMMERCIAL PROPERTY  
TAX CLASS COMPARISON

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

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PROPERTY TAX DIVISION

TABLE III.E

INDUSTRIAL PROPERTY  
TAX CLASS COMPARISON

	CLASS 2			CLASS 3			CLASS 4		
	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN	# SALES	AGG RATIO	MEDIAN
01 BARBOUR									
02 BERKELEY									
03 BOONE				1	40	40			0
04 BRAXTON									
05 BROOKE									
06 CABEL									
07 CALOUN									
08 CLAY									
09 DODDRIDGE									
10 FAYETTE									
11 GUAIER									
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 MCCOWELL				1	51	51			0
28 MERCER									
29 MINERAL									
30 MINGO									
31 MORGAN									
32 MONROE				1	25	25			0
33 MORGAN									
34 NICHOLAS									
35 OHIO									
36 PENNDELTON									
37 PLEASANTS									
38 POCAHONTAS									
39 PRESTON									
40 PUTNAM									
41 RALEIGH									
42 RANDOLPH									
43 RITCHIE									
44 ROANE									
45 SUMMERS									
46 TAYLOR									
47 TUCKER									
48 TYLER									
49 UPSHUR									
50 WAYNE									
51 WEBSTER									
52 WETZEL									
53 WIRT									
54 WOOD				1	58	58			0
55 WYOMING									

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PROPERTY TAX DIVISION



# APPENDICES

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	FEBRUARY 2009



# 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 2006 - JUNE 2007

	TOTAL SALES REVEALED	VALID ARMS LENGTH (0)	MULTIPLE PARCELS (1)	NOT EXPOSED OPEN MARKET (2)	HIGHEST/BEST USE CHANGED (3)	RELATED FAM OR CORP (4)	FORCED SALE LIQUIDATION (5)	ABNORMAL FINANCING (6)	CONSTRUCTION COST ONLY (7)	EXCESSIVE PERS PROP (8)
01 BARBOUR	655	223	264	52	4	75	11	15	0	11
02 BEMBLEY	3,933	2,359	659	395	103	192	9	192	0	7
03 BOONE	376	73	65	69	36	46	4	4	0	4
04 BRAXTON	430	9	146	16	5	26	17	17	0	17
05 BROOKE	576	233	178	55	31	32	9	9	0	9
06 CABELL	2,578	1,032	316	603	74	264	67	67	0	24
07 CALHOUN	468	11	86	93	4	12	0	0	0	0
08 CLAY	237	20	61	21	4	25	18	18	0	2
09 DODDRIDGE	254	57	109	21	4	5	0	0	0	43
10 FAYETTE	2,084	536	793	236	119	973	184	25	0	16
11 GILMER	326	29	92	67	8	12	12	0	0	2
12 GRANT	533	78	201	20	13	108	0	0	0	1
13 GREENBRIER	1,288	316	111	25	104	44	59	2	0	29
14 HAMPSHIRE	1,275	482	291	301	100	45	21	19	0	9
15 HANCOCK	804	117	299	26	26	48	10	10	0	22
16 HARDY	577	200	113	79	45	63	29	4	0	14
17 HARRISON	2,607	433	121	359	88	359	96	96	249	14
18 JACKSON	1,419	82	98	286	71	704	52	22	0	1
19 JEFFERSON	1,893	881	302	56	132	18	37	1	0	5
20 KANAWHA	5,347	1,696	1,197	1,043	185	334	763	100	0	4
21 LEWIS	496	35	80	75	15	35	31	4	0	10
22 LINCOLN	463	80	131	13	3	13	24	4	0	27
23 LOGAN	832	142	327	57	24	95	26	26	0	3
24 MARION	1,484	439	417	170	157	156	94	55	0	16
25 MARSHALL	909	257	371	107	25	64	41	18	0	26
26 MASON	882	88	238	79	51	82	58	17	0	38
27 MCDOWELL	799	28	504	330	4	39	78	6	0	8
28 MERCER	1,997	656	701	316	79	50	95	18	0	7
29 MINERAL	881	371	210	58	27	70	27	5	0	4
30 MINGO	1,163	74	492	154	14	214	119	18	0	1
31 MONONGALIA	4,603	1,738	957	164	47	1,648	25	30	0	0
32 MORGAN	542	94	141	220	6	53	24	1	0	0
33 NICHOLAS	723	334	335	188	14	47	14	0	0	5
34 OHIO	951	221	404	219	50	26	28	1	0	0
35 PENDLETON	1,163	572	278	104	36	64	70	29	25	6
36 PLEASANTS	265	41	76	42	7	44	4	0	0	14
37 POCAHONTAS	208	41	46	17	17	22	15	12	0	14
38 PRESTON	770	86	173	117	32	39	21	6	0	54
39 PUTNAM	1,818	328	487	315	50	352	12	10	0	2
40 RAINIER	1,902	943	240	48	15	153	15	15	0	2
41 RALEIGH	2,845	832	840	678	134	37	203	16	1	5
42 RANDOLPH	774	358	195	61	50	48	26	7	0	109
43 RITCHIE	392	104	194	37	11	16	14	4	0	1
44 ROANE	520	21	216	132	34	34	22	43	0	16
45 SUMMERS	575	100	213	91	1	39	37	1	0	3
46 TAYLOR	530	20	180	64	38	42	56	30	0	0
47 TUCKER	659	378	141	88	18	29	8	7	0	26
48 TYLER	236	63	63	41	2	22	6	6	0	12
49 UPSHUR	825	194	288	104	53	61	30	5	0	10
50 WAYNE	1,246	27	456	269	107	109	194	60	0	13
51 WEBSTER	351	2	338	83	12	17	44	5	0	8
52 WETZEL	467	60	235	54	28	17	17	4	0	2
53 WIRT	279	49	132	60	3	14	14	2	0	18
54 WOOD	2,528	941	859	293	118	103	31	38	0	17
55 WYOMING	707	22	286	252	0	72	45	13	0	17
STATE TOTALS	59,061	17,882	17,145	8,697	2,614	7,251	3,209	964	276	1,023

APPENDIX C

SAMPLE NEIGHBORHOOD

Y2K TAXR642 APPRAISAL SYSTEM VALUES	NUMBER SALES	COUNTY TOTAL CONSIDER.	FROM 07/06 TO 06/07 RANGE	STATE OF WEST VIRGINIA 000.00% - 999.99%	DATE 01/09/2009	MBHD 212.0	MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF DISP	PAGE NO.
RESIDENTIAL IMP	2	30,900	15,450	32,600	01/09/2009	212.0	16,300	105.50	105.41	105.41	0.57	0.38	
000000-0019999	3	89,500	29,833	95,800			31,933	107.04	106.90	108.57	3.60	2.02	
002000-0039999	1	50,000	50,000	52,600			52,600	105.20	105.20	105.20	0.00	0.00	
004000-0059999	14	1,011,710	72,265	981,700			70,121	97.03	97.50	100.78	11.86	9.71	
006000-0079999	10	853,500	85,350	805,700			80,570	94.40	94.14	96.38	13.09	8.96	
008000-0099999	6	734,000	122,333	653,800			108,966	89.07	88.78	92.50	11.13	8.65	
010000-0149999	7	1,298,400	185,485	1,114,800			159,257	85.86	84.65	73.32	16.79	18.22	
015000-9999999													
RESIDENTIAL IMPROVED	43	4,068,010	94,604	3,737,000			86,906	91.86	94.61	96.38	13.38	11.10	
VACANT	2	82,500	41,250	14,200			7,100	17.21	52.07	52.07	60.24	81.81	
TOTAL	45	4,150,510	92,233	3,751,200			83,360	90.38	92.72	96.38	18.22	12.65	
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	
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	45	4,150,510	92,233	3,751,200			83,360	90.38	92.72	96.38	18.22	12.65	

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PROPERTY TAX DIVISION

SAMPLE TAX CLASS

APPENDIX D

Y2K SALES RATIO FOR	TXNRA642 ASSESSMENT SYSTEM VALUES	COUNTY		STATE OF WEST VIRGINIA		DATE 01/09/2009		PAGE NO.					
		NUMBER SALES	TOTAL CONSIDER.	FROM 07/06 TO 06/07	MEAN CONSIDER.	TOTAL VALUE	TAX CLASS 2		MEAN VALUE	AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.
	RESIDENTIAL IMP	14	127,500	9,107	145,140	10,367	113.84	126.37	105.07	101.45	58.90		
	000000-0019999	10	268,200	26,820	135,300	13,530	50.45	51.74	40.45	38.98	63.88		
	002000-0039999	18	888,410	49,356	339,840	18,880	38.25	38.66	33.98	12.93	27.97		
	004000-0059999	11	741,118	67,374	278,090	25,280	37.52	37.28	42.32	12.25	23.88		
	006000-0079999	6	540,500	90,083	223,120	37,220	41.32	41.56	40.87	7.89	11.59		
	008000-0099999	20	2,521,400	126,070	838,870	41,943	33.27	33.29	33.90	6.98	16.94		
	010000-0150000	8	2,016,050	252,006	517,360	64,670	25.66	27.83	31.06	9.79	26.29		
	015000-0999999												
	RESIDENTIAL IMPROVED	87	7,103,178	81,645	2,477,920	28,481	34.88	52.07	38.07	51.81	65.67		
	VACANT	11	226,600	20,600	42,220	3,847	18.68	26.52	27.00	15.85	49.55		
	TOTAL	98	7,329,778	74,793	2,520,240	25,716	34.38	49.20	35.45	51.57	67.38		
	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	4	514,000	128,500	111,590	27,897	21.71	27.16	22.81	20.83	72.88		
	VACANT	3	20,683	6,894	4,040	1,346	19.53	63.13	20.40	90.93	271.45		
	TOTAL	7	534,683	76,383	115,630	16,518	21.63	42.58	20.40	57.81	162.90		
	COMB C & I IMPROVED	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
	VACANT	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
	TOTAL	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
	TOTAL	105	7,864,461	74,899	2,635,870	25,103	33.52	48.76	35.05	51.73	70.41		

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PROPERTY TAX DIVISION

APPENDIX E

SAMPLE COUNTY

Y2K TXNRA642 ASSESSMENT SYSTEM VALUES		COUNTY TOTALS		STATE OF WEST VIRGINIA		DATE 01/09/2009		PAGE NO.		
SALES RATIO FOR		NUMBER SALES	TOTAL CONSIDER.	FROM 07/06 TO 06/07 RANGE	000.00% - 999.99%	MEAN AGGR. RATIO	MEAN RATIO	MEDIAN RATIO	STD. DEV.	COEF DISP
				MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE				
RESIDENTIAL IMP		29	281,800	9,717	289,920	9,997	102.88	91.67	97.49	81.43
000000-0019999		20	579,450	28,972	252,720	12,636	43.61	38.07	29.36	49.32
002000-0039999		27	1,330,500	49,277	528,120	19,560	39.69	40.17	13.61	26.81
004000-0059999		13	894,118	68,778	312,590	24,045	34.96	32.56	12.54	33.32
006000-0079999		6	540,500	90,083	223,320	17,220	41.32	40.87	7.89	11.59
008000-0099999		21	2,646,400	126,019	865,390	41,209	32.70	32.72	7.30	18.27
010000-0150000		8	2,016,050	252,006	517,360	64,670	25.66	27.83	9.79	26.29
015000-0999999										
RESIDENTIAL IMPROVED		124	8,288,818	66,845	2,989,420	24,108	36.07	38.19	59.18	77.38
VACANT		60	1,383,111	23,051	281,600	4,693	20.36	50.27	110.55	123.56
TOTAL		184	9,671,929	52,564	3,271,020	17,777	33.82	54.34	79.39	89.40
APARTMENT IMPROVED		0	0	0	0	0	0.00	0.00	0.00	0.00
VACANT		0	0	0	0	0	0.00	0.00	0.00	0.00
TOTAL		0	0	0	0	0	0.00	0.00	0.00	0.00
COMMERCIAL IMPROVED		2	252,500	126,250	66,900	33,450	26.50	38.52	21.73	39.90
VACANT		0	0	0	0	0	0.00	0.00	0.00	0.00
TOTAL		2	252,500	126,250	66,900	33,450	26.50	38.52	21.73	39.90
INDUSTRIAL IMPROVED		0	0	0	0	0	0.00	0.00	0.00	0.00
VACANT		0	0	0	0	0	0.00	0.00	0.00	0.00
TOTAL		0	0	0	0	0	0.00	0.00	0.00	0.00
TIMBER IMPROVED		0	0	0	0	0	0.00	0.00	0.00	0.00
VACANT		0	0	0	0	0	0.00	0.00	0.00	0.00
TOTAL		0	0	0	0	0	0.00	0.00	0.00	0.00
FARM IMPROVED		4	514,000	128,500	111,590	27,897	21.71	22.81	20.83	72.88
VACANT		3	20,683	6,894	4,040	1,346	19.53	20.40	90.93	271.45
TOTAL		7	534,683	76,383	115,630	16,518	21.63	20.40	57.81	162.90
COMB C & I IMPROVED		2	252,500	126,250	66,900	33,450	26.50	38.52	21.73	39.90
VACANT		0	0	0	0	0	0.00	0.00	0.00	0.00
TOTAL		2	252,500	126,250	66,900	33,450	26.50	38.52	21.73	39.90
TOTAL		193	10,459,112	54,192	3,453,550	17,894	33.02	53.75	78.24	90.03
TOTAL LESS F&I		186	9,924,429	53,357	3,337,920	17,945	33.63	54.17	78.99	88.90

FEBRUARY 2009

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PROPERTY TAX DIVISION



STATE OF WEST VIRGINIA

APPENDIX F

Y2K TAXRA642 ASSESSMENT SYSTEM VALUES STATEWIDE SALE RATIO	TOTAL CONSIDER.		STATE OF WEST VIRGINIA FROM 07/06 TO 06/07 RANGE 000.00% - 999.99%		DATE 01/05/2009		PAGE NO.			
	NUMBER SALES	VALUE	MEAN CONSIDER.	TOTAL VALUE	MEAN VALUE	AGGR. RATIO		MEAN RATIO	STD. DEV.	COEF DISP
RESIDENTIAL IMP	558	6,411,743	11,490	5,680,460	10,180	88.59	75.89	60.34	135.21	41.60
0000000-0019999	1,086	32,345,446	29,784	19,837,920	18,266	61.33	61.59	59.39	63.45	14.05
0020000-0039999	1,384	68,498,801	49,493	39,957,170	28,870	58.33	58.59	57.85	58.45	12.52
0040000-0059999	1,711	118,965,680	69,529	66,615,290	38,933	56.00	56.08	56.22	57.31	11.76
0060000-0079999	1,427	126,175,058	88,419	68,758,140	48,183	54.49	54.53	55.68	54.93	10.49
0080000-0099999	2,541	318,993,096	124,558	170,437,620	66,151	53.43	53.45	54.83	52.97	10.22
0100000-0149999	6,228	1,591,222,761	255,494	876,198,610	140,686	55.06	55.03	56.00	55.36	8.76
0150000-9999999										
RESIDENTIAL IMPROVED	14,955	2262,612,615	151,294	1247,485,210	83,415	55.13	56.41	56.33	26.70	11.84
VACANT	3,340	232,260,266	69,539	106,517,800	31,891	45.86	59.38	57.57	102.53	20.17
TOTAL	18,295	2,494,872,881	136,369	1,354,003,010	74,009	54.27	56.96	56.54	74.10	13.41
APARTMENT IMPROVED	43	9,228,900	214,625	5,085,780	118,273	55.11	57.18	58.12	7.85	8.56
VACANT	1	100,000	100,000	51,940	53,940	53.94	53.94	53.94	0.00	0.00
TOTAL	44	9,328,900	212,020	5,139,720	116,811	55.09	57.10	58.11	7.77	8.53
COMMERCIAL IMPROVED	415	133,156,849	320,859	73,187,020	176,354	54.96	69.35	57.75	248.89	33.42
VACANT	95	22,869,974	240,736	9,955,860	104,798	43.53	174.23	57.81	805.40	228.36
TOTAL	510	156,026,823	305,934	83,142,880	163,025	53.29	88.91	57.76	414.55	69.76
INDUSTRIAL IMPROVED	5	3,296,223	659,244	1,447,630	289,526	43.92	47.56	53.13	14.98	20.71
VACANT	1	190,000	190,000	114,350	114,360	60.19	60.19	60.19	0.00	0.00
TOTAL	6	3,486,223	581,037	1,561,990	260,331	44.80	49.67	56.09	14.36	18.45
TIMBER IMPROVED	4	796,000	199,000	378,750	94,690	47.58	60.92	58.51	24.68	28.61
VACANT	14	1,311,310	93,665	116,620	8,330	8.89	17.36	11.84	17.59	98.10
TOTAL	18	2,107,310	117,072	495,380	27,521	23.51	27.04	14.06	26.29	141.03
FARM IMPROVED	52	11,321,899	217,728	2,949,680	56,724	26.05	29.86	22.95	21.24	76.51
VACANT	46	4,412,653	95,927	455,600	9,904	10.12	19.23	5.17	31.68	317.92
TOTAL	98	15,734,552	168,556	3,405,280	34,717	21.64	24.87	15.49	27.04	124.74
COMB C & I IMPROVED	420	136,453,072	324,888	74,634,650	177,701	54.70	69.09	57.74	247.41	33.27
VACANT	96	23,059,974	240,208	10,070,220	104,898	43.67	173.17	57.83	801.24	225.95
TOTAL	516	159,513,046	309,133	84,704,870	164,156	53.10	88.45	57.76	412.15	69.16
TOTAL	18,971	2,681,556,689	141,350	1,447,748,260	76,313	53.99	57.62	56.54	99.20	15.27
TOTAL LESS F&T	18,855	2,663,714,827	141,273	1,443,847,600	76,576	54.20	57.82	56.57	99.54	14.97

STATE TAX COMMISSIONER OF WEST VIRGINIA
SALES LISTING FORM

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

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

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

(If not by "Previous Deed" referenced above )

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

Consideration/Value: \$ \$

Lot Size or Acreage Involved:

Estate(s) Transferred:

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

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

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

LIENHOLDER INFORMATION (OPTIONAL)

[ ] Check if change of name or address

Name:
Address for Notice:

INTEREST IN PROPERTY

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

Table with 1 column: To Be Completed By County Clerk. Rows: Stamp Fee Paid, Date Recorded, New Deed Book No., New Deed Book Page No., Date of Transaction.

Table with 1 column: Sheriff's Use Only. Rows: Date Received, Effective Dates of Lien, Date Entered, Entered By, Tax Ticket No.

RELEASE OF LIEN

COMPLETE THIS SECTION IF YOU ARE RELEASING THIS LIEN

Date Lien Is Released:
Signature of Lienholder:

State of West Virginia  
**VENDOR PREFERENCE CERTIFICATE**

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

**1. Application is made for 2.5% resident vendor preference for the reason checked:**

\_\_\_\_\_ Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or,**

\_\_\_\_\_ Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; **or,**

\_\_\_\_\_ Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; **or,**

**2. Application is made for 2.5% resident vendor preference for the reason checked:**

\_\_\_\_\_ Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or,**

**3. Application is made for 2.5% resident vendor preference for the reason checked:**

\_\_\_\_\_ Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; **or,**

**4. Application is made for 5% resident vendor preference for the reason checked:**

\_\_\_\_\_ Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; **or,**

**5. Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**

\_\_\_\_\_ Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; **or,**

**6. Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**

\_\_\_\_\_ Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

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

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

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

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

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

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

STATE OF WEST VIRGINIA  
Purchasing Division

## PURCHASING AFFIDAVIT

### VENDOR OWING A DEBT TO THE STATE:

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

### PUBLIC IMPROVEMENT CONTRACTS & DRUG-FREE WORKPLACE ACT:

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

### ANTITRUST:

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

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

### LICENSING:

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

### CONFIDENTIALITY:

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

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

Vendor's Name: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_