

# **Annual Report on Impact Fees**

## **January 2016 – December 2016**

**Engineering Department**  
**Office of Impact Fees**

**Jefferson County Government**

**8 February 2017**



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Executive Summary

**1.1. Trends in Fee Collection**

Permitting for new residential construction in Jefferson County in Calendar Year (CY) 2016 decreased relative to CY 2015 while commercial was increased to prior year's units, as indicated in Tables 1A and 1B. In CY 2016 there were 189 impact fee applications processed versus 304 impact fee applications in 2015. However, 96 of the units were due to Multi-family Apartment Complex. Of that total in CY 2016, 14 applications were for replacement of existing dwelling units, which do not represent new growth and were exempt from impact fees.

**Table 1A. Total County Residential Building Permits (CY 2004-2016)**

Year	Single Family			Town Home			Duplex			Multifamily			Grand Total
	Exempt	Fees	Total	Exempt	Fees	Total	Exempt	Fees	Total	Exempt	Fees	Total	
2004	49	269	318	0	5	5	0	0	0	0	0	0	323
2005	39	324	363	0	22	22	0	0	0	0	0	0	385
2006	42	256	298	0	57	57	0	0	0	0	0	0	355
2007	38	213	251	0	66	66	0	0	0	0	0	0	317
2008	22	108	130	0	39	39	0	0	0	0	0	0	169
2009	25	75	100	0	50	50	0	0	0	0	0	0	150
2010	32	91	123	0	39	39	0	0	0	0	0	0	162
2011	21	73	94	1	40	41	0	0	0	0	0	0	135
2012	13	118	131	0	24	24	0	0	0	0	0	0	155
2013	4	207	211	0	38	38	0	0	0	0	0	0	249
2014	4	182	186	0	16	16	0	0	0	0	0	0	202
2015	14	182	196	0	8	8	0	4	4	0	96	96	304
2016	14	165	179	0	10	10	0	0	0	0	0	0	189
<b>Total</b>	<b>317</b>	<b>2263</b>	<b>2580</b>	<b>1</b>	<b>414</b>	<b>415</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>96</b>	<b>96</b>	<b>3095</b>

**Table 1B. Total County Non-Residential Building Permits (CY 2004-2016)**

<b>Year</b>	<b>Exempt</b>	<b>Fees</b>	<b>Total</b>
<b>2004</b>	0	4	<b>4</b>
<b>2005</b>	0	5	<b>5</b>
<b>2006</b>	0	0	<b>0</b>
<b>2007</b>	10	12	<b>22</b>
<b>2008</b>	4	9	<b>13</b>
<b>2009</b>	3	2	<b>5</b>
<b>2010</b>	10	8	<b>18</b>
<b>2011</b>	1	11	<b>12</b>
<b>2012</b>	3	13	<b>16</b>
<b>2013</b>	1	3	<b>4</b>
<b>2014</b>	0	4	<b>4</b>
<b>2015</b>	0	5	<b>5</b>
<b>2016</b>	0	13	<b>13</b>
<b>Grand Total</b>	<b>32</b>	<b>89</b>	<b>121</b>

## 1.2. Fees Collected

Jefferson County uses a fiscal year which starts in July and runs through June of the next year. The accounting of fees collected to date is based on a calendar year since this report is due to the Commission in January of each year. Thus, these values reported below span Fiscal Years 2016 and 2017 and run from 1 January 2016 through 31 December 2016. Table 2 presents the total fee collection data, while Tables 3 and 4 present the financial data categorized into county and municipal tax districts.

The financial transaction information for the Office of Impact Fees general account (which serves as the initial account of fee deposit) is presented in Table 5. Table 6 presents the financial data for each of the four long term impact fee holding accounts (Schools, Law Enforcement, Parks & Recreation, and EMS).

**Table 2. Fees Collected – Calendar Year 2016**

Land Use	Type	Schools	Law	Parks & Rec	EMS	Grand Total
Residential	Single Family	\$910,974	\$20,740	\$70,002	\$7,671	<b>\$1,009,387</b>
	Town Home	\$64,200	\$1,610	\$4,380	\$480	<b>\$70,670</b>
<b>Residential Total</b>		<b>\$975,174</b>	<b>\$22,350</b>	<b>\$74,382</b>	<b>\$8,151</b>	<b>\$1,080,057</b>
Commercial	Office10Less	\$0	\$2	\$0	\$14	<b>\$16</b>
	Comm25Less	\$0	\$3	\$0	\$2	<b>\$5</b>
	Comm50-100	\$0	\$0	\$0	\$23	<b>\$23</b>
	Ware House	\$0	\$21	\$0	\$17	<b>\$38</b>
<b>Commercial Total</b>		<b>\$0</b>	<b>\$26</b>	<b>\$0</b>	<b>\$56</b>	<b>\$82</b>
<b>Grand Total</b>		<b>\$975,174</b>	<b>\$22,376</b>	<b>\$74,382</b>	<b>\$8,207</b>	<b>\$1,080,139</b>

**Table 3. Fees Collected by County Tax District – Calendar Year 2016**

<b>Tax District</b>	<b>Land Use</b>	<b>Type</b>	<b>Schools</b>	<b>Law</b>	<b>Parks &amp; Rec</b>	<b>EMS</b>	<b>Grand Total</b>
02 Charles Town	Residential	Single Family	\$111,549	\$3,151	\$8,572	\$939	\$124,211
		Town Home	\$25,680	\$644	\$1,752	\$192	\$28,268
	<b>Residential Total</b>		<b>\$137,229</b>	<b>\$3,795</b>	<b>\$10,324</b>	<b>\$1,131</b>	<b>\$152,479</b>
	Commercial	Office10Less	\$0	\$2	\$0	\$2	\$2
		Ware House	\$0	\$20	\$0	\$14	\$34
	<b>Commercial Total</b>		<b>\$0</b>	<b>\$22</b>	<b>\$0</b>	<b>\$16</b>	<b>\$38</b>
<b>02 Charles Town Grand Total</b>			<b>\$137,229</b>	<b>\$3,817</b>	<b>\$10,324</b>	<b>\$1,147</b>	<b>\$152,517</b>
04 Harpers Ferry	Residential	Single Family	\$257,355	\$7,269	\$19,776	\$2,167	\$286,567
	<b>Residential Total</b>		<b>\$257,355</b>	<b>\$7,269</b>	<b>\$19,776</b>	<b>\$2,167</b>	<b>\$286,567</b>
	Commercial	Ware House	\$0	\$1	\$0	\$1	\$2
	<b>Commercial Total</b>		<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>\$2</b>
<b>04 Harpers Ferry Grand Total</b>			<b>\$257,355</b>	<b>\$7,270</b>	<b>\$19,776</b>	<b>\$2,168</b>	<b>\$286,569</b>
06 Kabletown	Residential	Single Family	\$108,300	\$3,059	\$8,322	\$912	\$120,593
	<b>Residential Total</b>		<b>\$108,300</b>	<b>\$3,059</b>	<b>\$8,322</b>	<b>\$912</b>	<b>\$120,593</b>
<b>06 Kabletown Grand Total</b>			<b>\$108,300</b>	<b>\$3,059</b>	<b>\$8,322</b>	<b>\$912</b>	<b>\$120,593</b>
07 Middleway	Residential	Single Family	\$125,400	\$3,542	\$9,636	\$1,056	\$139,634
	<b>Residential Total</b>		<b>\$125,400</b>	<b>\$3,542</b>	<b>\$9,636</b>	<b>\$1,056</b>	<b>\$139,634</b>
<b>07 Middleway Grand Total</b>			<b>\$125,400</b>	<b>\$3,542</b>	<b>\$9,636</b>	<b>\$1,056</b>	<b>\$139,634</b>
09 Shepherdstown	Residential	Single Family	\$131,670	\$3,719	\$10,118	\$1,109	\$146,616
		Town Home	\$38,520	\$966	\$2,628	\$288	\$42,402
	<b>Residential Total</b>		<b>\$170,190</b>	<b>\$4,685</b>	<b>\$12,746</b>	<b>\$1,397</b>	<b>\$189,018</b>
	Commercial	Comm25Less	\$0	\$3	\$0	\$1	\$4
	<b>Commercial Total</b>		<b>\$0</b>	<b>\$3</b>	<b>\$0</b>	<b>\$1</b>	<b>\$4</b>
<b>09 Shepherdstown Grand Total</b>			<b>\$170,190</b>	<b>\$4,688</b>	<b>\$12,746</b>	<b>\$1,398</b>	<b>\$189,022</b>
<b>Grand Total</b>			<b>\$798,474</b>	<b>\$22,376</b>	<b>\$60,804</b>	<b>\$6,681</b>	<b>\$888,335</b>



**Table 4. Fees Collected by Municipal Tax District – Calendar Year 2016**

<b>Tax District</b>	<b>Land Use</b>	<b>Type</b>	<b>Schools</b>	<b>Parks &amp; Rec</b>	<b>EMS</b>	<b>Grand Total</b>
01 Bolivar Corp	Residential	Single Family	\$11,400	\$876	\$96	\$12,372
	<b>Residential Total</b>		<b>\$11,400</b>	<b>\$876</b>	<b>\$96</b>	<b>\$12,372</b>
	Commercial	Office10Less	\$0	\$0	\$9	\$9
	<b>Commercial Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$9</b>	<b>\$9</b>
<b><i>01 Bolivar Corp Grand Total</i></b>			<b><i>\$11,400</i></b>	<b><i>\$876</i></b>	<b><i>\$105</i></b>	<b><i>\$12,381</i></b>
03 Charles Town Corp	Residential	Single Family	\$136,800	\$10,512	\$1,152	\$148,464
	<b>Residential Total</b>		<b>\$136,800</b>	<b>\$10,512</b>	<b>\$1,152</b>	<b>\$148,464</b>
	Commercial	Office10Less	\$0	\$0	\$3	\$3
	<b>Commercial Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$3</b>	<b>\$3</b>
<b><i>03 Charles Town Corp Grand Total</i></b>			<b><i>\$136,800</i></b>	<b><i>\$10,512</i></b>	<b><i>\$1,155</i></b>	<b><i>\$148,467</i></b>
08 Ranson Corp	Residential	Single Family	\$28,500	\$2,190	\$240	\$30,930
	<b>Residential Total</b>		<b>\$28,500</b>	<b>\$2,190</b>	<b>\$240</b>	<b>\$30,930</b>
	Commercial	Comm25Less	\$0	\$0	\$1	\$1
		Comm50-100	\$0	\$0	\$23	\$23
		Ware House	\$0	\$0	\$2	\$2
	<b>Commercial Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$26</b>	<b>\$26</b>
<b><i>08 Ranson Corp Grand Total</i></b>			<b><i>\$28,500</i></b>	<b><i>\$2,190</i></b>	<b><i>\$266</i></b>	<b><i>\$30,956</i></b>
<b>Grand Total</b>			<b>\$176,700</b>	<b>\$13,578</b>	<b>\$1,526</b>	<b>\$191,804</b>

<b>County Tax District Fees Collected Totals</b>	<b>\$888,335</b>
<b>Municipal Tax District Fees Collected Totals</b>	<b>\$191,804</b>
<b>GRAND TOTAL</b>	<b>\$1,080,139</b>

### 1.3. Financial Data

**Table 5. Office of Impact Fees General Account (3111776)**

<b>Month</b>	<b>Starting Balance</b>	<b>Total Deposits</b>	<b>Total Checks</b>	<b>Interest</b>	<b>Ending Balance</b>
January	\$12,711.12	\$81,871.00	\$12,711.12	\$24.61	\$81,895.61
February	\$81,895.61	\$43,946.00	\$81,895.61	\$20.72	\$43,966.72
March	\$43,966.72	\$106,614.00	\$43,966.72	\$31.18	\$106,645.18
April	\$106,645.18	\$86,047.00	\$106,699.55	\$38.71	\$86,031.34
May	\$86,031.34	\$134,717.00	\$86,085.71	\$42.36	\$134,704.99
June	\$134,704.99	\$123,389.37	\$134,759.36	\$50.07	\$123,385.07
July	\$123,385.07	\$57,758.00	\$123,385.07	\$41.65	\$57,799.65
August	\$57,799.65	\$126,956.00	\$64,153.65	\$29.99	\$120,631.99
September	\$120,631.99	\$132,017.00	\$120,631.99	\$33.53	\$132,050.53
October	\$132,050.53	\$69,824.00	\$132,050.53	\$34.06	\$69,858.06
November	\$69,858.06	\$66,446.00	\$69,858.06	\$21.39	\$66,467.39
December	\$66,467.39	\$75,520.00	\$66,467.39	\$28.05	\$75,548.05

December 2016 Outstanding Credits	<b>0.00</b>
January 2017 Transfers	<b>(\$75,548.05)</b>
01 January 2017 Deposits	<b>0.00</b>
01 January 2017 Balance	<b>0.00</b>

**Table 6. Impact Fee Holding Accounts**

<b>Category</b>	<b>Schools</b>	<b>Law</b>	<b>Parks</b>	<b>EMS</b>
<b>Account Number</b>	<b>3107582</b>	<b>3120120</b>	<b>3122808</b>	<b>3122816</b>
<b>Balance on 01 January 2016</b>	<b>\$1,873,782.78</b>	<b>\$62,508.24</b>	<b>\$27,214.81</b>	<b>\$87,203.75</b>
<b>Total Deposits</b>	<b>\$935,621.19</b>	<b>\$21,417.38</b>	<b>\$71,342.98</b>	<b>\$7,874.84</b>
<b>Withdraws /1</b>	<b>(\$5,700.00)</b>	<b>(\$161.00)</b>	<b>(\$438.00)</b>	<b>(\$81,048.00)</b>
<b>Interest Accrued - CY 2016</b>	<b>\$11,604.21</b>	<b>\$363.08</b>	<b>\$303.49</b>	<b>\$374.47</b>
<b>Balance on 31 December 2016</b>	<b>\$2,815,308.18</b>	<b>\$84,127.70</b>	<b>\$98,423.28</b>	<b>\$14,405.06</b>
<b>January Transfers /2</b>	<b>\$68,425.25</b>	<b>\$1,288.56</b>	<b>\$5,257.96</b>	<b>\$576.28</b>
<i>Of Which</i>				
<i>Transferred Fees</i>	\$68,400.00	\$1,288.00	\$5,256.00	\$576.00
<i>Transferred Interest</i>	\$25.25	\$0.56	\$1.96	\$0.28
<b>Final Balance 01 January 2017</b>	<b>\$2,883,733.43</b>	<b>\$85,416.26</b>	<b>\$103,681.24</b>	<b>\$14,981.34</b>

**Notes**

/1 See Table 7 for details.

/2 From fees collected in December 2016 and transferred in January 2017.

**1.4. Fees Disbursed**

Fees are disbursed from the long term accounts for only two reasons: refund and requisition. The transactional details for all fee disbursements are presented in Table 8.

**1.4.1. Refunds**

Refunds are only processed when a building permit is revoked and upon written request of the building permit applicant. There was one refund processed in CY 2016 which resulted from a revocation of the building permit applied for by the applicant.

**1.4.2. Requisitions**

The fee fundable projects approved by the Impact Fee Program Specialist for FY 2017 along with the approved funding amounts are listed in Table 7. The impact fee payments for projects listed on the FY 2017 Capital Improvement Plans are listed in Table 8. Projects eligible for funding by impact fees must be approved by the County Commission. The impact fee fundable projects for FY 2018 remain to be presented to the County Commission for approval.

**Table 7. FY 2017 Approved Fee Fundable Projects**

<b>Category</b>	<b>Capital Improvement Project</b>	<b>Approved Impact Fee Funding</b>
Schools	County-Wide Improvement (All Schools)	\$1,000,000
Parks and Recreation	Hite Road Park Improvements Phase II	\$80,000
EMS	JCESA Building Mortgage	\$81,000

**Table 8. Impact Fee Holding Account Withdraws**

<b>Account</b>	<b>Check Date</b>	<b>Statement Date</b>	<b>Debit</b>	<b>Notes</b>
<b>Schools</b>	11/04/2016	11/30/2016	\$5,700.00	Refund - Runkles (Process Number 1600022)
<b>Law</b>	11/04/2016	11/30/2016	\$161.00	Refund - Runkles (Process Number 1600022)
<b>Parks</b>	11/04/2016	11/30/2016	\$438.00	Refund - Runkles (Process Number 1600022)
<b>EMS</b>	10/14/2016 11/04/2016	10/31/2016 11/30/2016	\$81,000.00 \$48.00	Requisition 16R0119 - JCESA Mortgage Refund - Runkles (Process Number 1600022)
<b>Grand Total</b>			<b>\$87,347.00</b>	

## 2. Annual Review

### 2.1. *Recommended Changes to Ordinances or Procedures*

There are no proposed changes to any of the Impact Fee Ordinances.

#### 2.1.1. Ordinance Changes During 2016

In 2014, the County Commission contracted with Tischler-Bise to recalculate the impact fees. The recalculation was completed in 2015 and the new impact fees were adopted by the County Commission on April 2, 2015, at 70% of the full calculated amounts. The fees became effective May 1, 2015. The following impact fee ordinances were amended to reflect the new impact fee schedules for each impact fee entity:

Schools Ordinance No. 2003-3

Amended April 2, 2015; Effective May 1, 2015

Parks & Recreation Ordinance No. 2005-2

Amended April 2, 2015; Effective May 1, 2015

Law Enforcement Ordinance No. 2005-1

Amended April 2, 2015; Effective May 1, 2015

EMS Ordinance No. 2005-3

Amended April 2, 2015; Effective May 1, 2015

In 2013, the County Commission adopted Ordinance No. 2013-1, which amended Law Enforcement Ordinance No. 2005-1 and EMS Ordinance No. 2005-3; reducing the commercial impact fees by 99.5% of the actual impact fee calculation for new commercial development. The reduction became effective on July 1, 2013 and was set to expire on July 1, 2015, unless extended by the County Commission. At the July 2, 2015, County Commission meeting, John Reisenweber, Executive Director, Jefferson County Development Authority, presented a report to the County Commission. Commissioner Jane Tabb made a motion “to request the Jefferson County Development Authority complete an updated report on the data regarding the two year reduction of commercial impact fees in Jefferson County and to continue with the current reduced commercial impact fee rates until all impact fees are ready to be reviewed or as needed.” Motion was seconded and unanimously approved.

The Impact Fees Procedure Ordinance was last amended on November 12, 2012, to provide for the Affordable Housing Discount. The discount is required under West Virginia Code §7-20-7A “Impact Fees for Affordable Housing”, which was enacted during the CY 2011 Legislative Session. There were no amendments to the Impact Fee Procedures Ordinance in 2015.

## **2.2. Identification of FY 2018 Impact Fee-Fundable Capital Projects**

The following projects will appear on the FY 2018 Jefferson County Capital Improvement Plan and are listed because they have been identified by the Impact Fee Program Specialist as being eligible for funding by impact fees, either in whole or in part. However, a final determination of eligibility has not been made. Projects so identified represent expansion of the current level of service. Exclusion of other projects, listed in the FY 2018 CIP but not included here, only indicates that they are not eligible for funding by impact fees and should not be taken as an indication of their overall merit.

Note that in all service categories, there are insufficient funds to approve all listed projects. Tables 9-12 list all potentially fundable projects with the knowledge that not all listed projects will be funded via impact fees.

## 2.2.1. Schools

**Table 9. BOE Fee Fundable Projects**

<b>Project</b>	<b>Current Request</b>	<b>Funding Potential</b>	<b>Category</b>
Land Purchase	\$2,000,000	\$2,000,000	Elementary/Middle/High Schools & Land - Complex Proposed
County-Wide Expansion of School Facilities	\$1,000,000	\$1,000,000	(Varies by Project)
<b>Totals</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	

## 2.2.2. Law Enforcement

**Table 11. Jefferson County Law Enforcement Projects**

<b>Project</b>	<b>Current Request</b>	<b>Funding Potential</b>	<b>Category</b>
Weapons Training Qualifications Range	\$7,500	\$7,500	Buildings and Land
New Jefferson County Sheriff Office	\$75,000	\$75,000	Buildings and Land
<b>Totals</b>	<b>\$82,500</b>	<b>\$82,500</b>	

## 2.2.3. Parks & Recreation

**Table 12. Park & Recreation Fee Fundable Projects**

<b>Project</b>	<b>Current Request</b>	<b>Funding Potential</b>	<b>Category</b>
Land Acquisition/1	\$200,000	\$100,000	Park Land
James Hite Park (Picnic Pavilions)/1	\$35,000	\$35,000	Park Improvements and Rec Facilities
<b>Totals</b>	<b>\$235,000</b>	<b>\$135,000</b>	

**Note:** /1 Request exceeds funds anticipated by beginning of FY 2018.

## 2.2.4. EMS

**Table 13. Jefferson County EMS Projects**

<b>Company</b>	<b>Project</b>	<b>Current Request</b>	<b>Funding Potential</b>	<b>Category</b>
JCESA	Building Mortgage	\$81,000	\$15,000	Facilities
	<b>Total</b>	<b>\$81,000</b>	<b>\$15,000</b>	

**Note:** /1 Request exceeds funds anticipated by beginning of FY 2018.



### **2.3. Proposed Fee Boundary Districts**

Presently, the only fee category which utilizes fee districts is Law Enforcement. The boundaries of these districts are coincident with the current municipal boundaries. The Law Enforcement Impact Fee Ordinance defines the fee collection district as that portion of the county which is unincorporated. As various municipalities continue to annex portions of the county, this boundary automatically adjusts. Thus there are no specific recommendations to change fee boundaries.

### **2.4. Proposed Fee Schedule Changes**

Under past Office of Impact Fee procedures, impact fee studies have been updated on a three year cycle. In December of 2011, all four impact fee categories underwent a recalculation of which the County Commission elected to retain the current Impact Fee Schedule upon the 2012 Annual Report presentation.

The 2011 TischlerBise report indicates that on average, the County updates its impact fee methodologies and components every five years. Therefore the Schools, Law Enforcement, Parks and Recreation, and EMS impact fee categories were due for recalculation in CY 2014. The County Commission recalculated the fees beginning in 2014 and adopted new fee schedules, which became effective on 1 May 2015.

We anticipate the need for a recalculation study again in CY 2020.

### **2.4.1. Inflation Adjustments**

It is generally recommended that all ordinance schedules not recalculated in any given calendar year be adjusted for inflation. By dictate of the Impact Fee Procedures Ordinance [2003-1], the Impact Fee Program Specialist must use the Price Indexes for Gross Government Fixed Investment by Type which is published by the United States Bureau of Economic Analysis<sup>1</sup>. Table 13 is extracted from the United States Bureau of Economic Analysis (BEA) data for price indexes (Table 5.9.4B – Price Indexes for Gross Government Fixed Investment by Type), for year 2014 and 2015. These represent the most recent price indices and were released on 3 August, 2016. These data constitute the source for the annual inflation adjustments for the four impact fee categories currently in effect. As per the Impact Fee Procedures Ordinance 2003-1, Section 6(B), the annual inflation adjustment will be applied on 1 April 2017 unless the County Commission acts to stay these adjustments.

## **2.5. Proposed Changes to Level of Service Standards**

### **2.5.1. Overview**

West Virginia Code §7-20 requires that the County maintain, as part of its capital improvement program, level of service standards (LOS) for impact fee-applicable categories. The County maintains its LOS as the base data used to conduct impact fee calculations and these standards are documented in the various impact fee studies. Thus, the Level of Service Standards for the categories of Schools, Law Enforcement, Parks & Recreation, and EMS services were last updated and adopted in April 2015.

Regardless of whether the County Commission adopts any or all of the recalculated fee schedules, the recalculation exercise in effect recalibrates the Level of Service Standards for Jefferson County. The next scheduled update to the Level of Service Standards will occur in 2020.

## **2.6. Proposed Changes to Base Data for Fee Calculation**

There are no changes at this time.

## **3. 2016 Inflation Adjustments**

### **3.1. Source Data**

The following Table 13 is extracted from the United States Bureau of Economic Analysis (BEA) data for price indexes (Table 5.9.4B - Price Indexes for Gross Government Fixed Investment by Type), for years 2014 and 2015<sup>2</sup>. These represent the most recent price indices and were released on 3 August, 2016. These data constitute the source for the annual inflation adjustments for the 4 impact fee categories currently in effect. As per the Impact Fee Procedures Ordinance 2003-1,

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<sup>1</sup> Source is Table 5.9.4B, Price Indexes for Gross Government Fixed Investment by Type; lines 35, 36, and 37.

<sup>2</sup> Source: <http://www.bea.gov/iTable/iTable.cfm?ReqID=9&step=1#reqid=9&step=3&isuri+1&903=338> (select Table 5.9.4B).

Section 6(B), the annual inflation adjustment will be applied on 1 April 2017 unless the County Commission acts to stay these adjustments. The inflationary adjustments result in a higher impact fee for all fee categories.

The values in the columns titled 2016 Impact Fee (tables 14-17) are the fees in effect as of 1 May 2015.

**Table 13. Price Indices and Cost of Living Adjustment**

<b>BEA Table Line</b>	<b>Fee Category</b>	<b>Structure Class</b>	<b>Price Index CY 2014</b>	<b>Price Index CY 2015</b>	<b>Differential (Inflation Adjustment Factor)</b>
35	School	State and Local – Educational	111.414	113.523	1.0189
36	Law & EMS	State and Local – Public Safety	108.548	112.433	1.0358
37	Parks	Amusement & Recreation	108.572	112.370	1.0350

Source: Bureau of Economic Analysis, US Department of Commerce.

### **3.2. Inflation Adjustment – Schools**

**Table 14. Inflation Adjustment – Schools**

<b>Residential Development</b>	<b>2016 Impact Fee</b>	<b>2017 Adjusted</b>	<b>Differential</b>
Single Family	\$5,700	\$5,808	\$108
Town home	\$6,420	\$6,542	\$122
Duplex	\$6,420	\$6,542	\$122
Multi-family	\$3,982	\$4,057	\$75

### 3.3. Inflation Adjustment – Law Enforcement

**Table 15. Inflation Adjustment - Law Enforcement**

<b>Residential Development</b>	<b>2016 Impact Fee</b>	<b>2017 Adjusted</b>	<b>Differential</b>
Single Family	\$161	\$166.76	\$5.76
Town home	\$161	\$166.76	\$5.76
Duplex	\$118	\$122.22	\$4.22
Multi-family	\$118	\$122.22	\$4.22
<b>Non Residential Development (fees per 1,000 sq ft gross usable floor area)</b>	<b>2016 Impact Fee</b>	<b>2017 Adjusted</b>	<b>Differential</b>
Commercial/Shopping Center 25,000 SF or less	\$278	\$287.95	\$9.95
Commercial/Shopping Center 25,001 – 50,000 SF	\$278	\$287.95	\$9.95
Commercial/Shopping Center 50,001 – 100,000 SF	\$278	\$287.95	\$9.95
Commercial/Shopping Center 100,001 – 200,000 SF	\$278	\$287.95	\$9.95
Commercial/Shopping Center over 200,000 SF	\$278	\$287.95	\$9.95
Office/Institutional 10,000 SF or less	\$109	\$112.90	\$3.90
Office/Institutional 10,001 – 25,000 SF	\$109	\$112.90	\$3.90
Office/Institutional 25,001 – 50,000 SF	\$109	\$112.90	\$3.90
Office/Institutional 50,001 – 100,000 SF	\$109	\$112.90	\$3.90
Office/Institutional over 100,000 SF	\$109	\$112.90	\$3.90
Business Park	\$123	\$127.40	\$4.40
Light Industrial	\$69	\$71.47	\$2.47
Warehousing	\$35	\$36.25	\$1.25
Manufacturing	\$37	\$38.32	\$1.32

### 3.4. Inflation Adjustment – Parks & Recreation

**Table 16. Inflation Adjustment - Parks & Recreation**

<b>Residential Development</b>	<b>2016 Impact Fee</b>	<b>2017 Adjusted</b>	<b>Differential</b>
Single Family	\$438	\$453.32	\$15.32
Town home	\$438	\$453.32	\$15.32
Duplex	\$322	\$322.00	\$11.26
Multi-family	\$322	\$322.00	\$11.26

### 3.5. Inflation Adjustment – EMS

**Table 17. Inflation Adjustment - EMS**

<b>Residential Development</b>	<b>2016 Impact Fee</b>	<b>2017 Adjusted</b>	<b>Differential</b>
Single Family	\$48	\$49.72	\$1.72
Town home	\$48	\$49.72	\$1.72
Duplex	\$36	\$37.29	\$1.29
Multi-family	\$36	\$37.29	\$1.29
<b>Non Residential Development (fees per 1,000 sq ft gross usable floor area)</b>	<b>2016 Impact Fee</b>	<b>2017 Adjusted</b>	<b>Differential</b>
Commercial/Shopping Center 25,000 SF or less	\$52	\$53.86	\$1.86
Commercial/Shopping Center 25,001 – 50,000 SF	\$52	\$53.86	\$1.86
Commercial/Shopping Center 50,001 – 100,000 SF	\$52	\$53.86	\$1.86
Commercial/Shopping Center 100,001 – 200,000 SF	\$52	\$53.86	\$1.86
Commercial/Shopping Center over 200,000 SF	\$52	\$53.86	\$1.86
Office/Institutional 10,000 SF or less	\$86	\$89.08	\$3.08
Office/Institutional 10,001 – 25,000 SF	\$86	\$89.08	\$3.08
Office/Institutional 25,001 – 50,000 SF	\$86	\$89.08	\$3.08
Office/Institutional 50,001 – 100,000 SF	\$86	\$89.08	\$3.08
Office/Institutional over 100,000 SF	\$86	\$89.08	\$3.08
Business Park	\$80	\$82.86	\$2.86
Light Industrial	\$60	\$62.15	\$2.15
Warehousing	\$24	\$24.86	\$0.86
Manufacturing	\$46	\$47.65	\$1.65

### 3.6. Residential Fee Totals – Inflation Adjusted

The Impact Fee Procedure Ordinance (2003-1) indicates that unless the Commission acts to prevent these adjustments from taking effect, they automatically apply on the first day of April (c.f. §6(B) *et seq.*). If the County Commission does not act to prevent the inflation adjustments listed in Table 18 from going into effect, the fee schedule listed in Table 18 below will apply on 1 April 2016. Commercial fee schedules are always determined by the Impact Fee Program Specialist on a case by case basis and thus may not easily be condensed into a summary table. This fee schedule is based on the schedule resulting from the fee recalculations of 2015. There has been no inflationary adjustments to the fee amounts since 2011.

**Table 18. Inflation Adjusted Maximum Fee Schedule - 01 April 2017**

Residential Development	Impact Fee Category	Current Impact Fee per Dwelling Unit	01 April 2017 Impact Fee per Dwelling Unit
<b>Single Family</b>	Schools	\$5,700	\$5,808
	Law Enforcement	\$161	\$167
	Parks & Recreation	\$438	\$454
	EMS	\$48	\$50
	<b>TOTAL</b>	<b>\$6,347</b>	<b>\$6,479</b>
<b>Town Home</b>	Schools	\$6,420	\$6,542
	Law Enforcement	\$161	\$167
	Parks & Recreation	\$438	\$454
	EMS	\$48	\$50
	<b>TOTAL</b>	<b>\$7,067</b>	<b>\$7,213</b>
<b>Duplex</b>	Schools	\$6,420	\$6,542
	Law Enforcement	\$118	\$122
	Parks & Recreation	\$322	\$322
	EMS	\$36	\$38
		<b>\$6,896</b>	<b>\$7,024</b>
<b>Multi-Family</b>	Schools	\$3,982	\$4,057
	Law Enforcement	\$118	\$122
	Parks & Recreation	\$322	\$322
	EMS	\$36	\$38
	<b>TOTAL</b>	<b>\$4,458</b>	<b>\$4,539</b>

ORDINANCE NO. 2013-1

AN ORDINANCE OF JEFFERSON COUNTY, WEST VIRGINIA, AMENDING CERTAIN PARTS OF PRIOR COUNTY IMPACT FEE ORDINANCES 2005-1 AND 2005-3; REGARDING AMENDING AND/OR REDUCING CERTAIN IMPACT FEE RATES APPLYING TO NON-RESIDENTIAL UNITS FOR A SPECIFIED PERIOD OF TIME; REQUIRING A REVIEW OF COMMERCIAL AND ECONOMIC DEVELOPMENT AT THE END OF ONE YEAR .

WHEREAS, the County Commission of Jefferson County, West Virginia adopted Ordinance 2005-1 and 2005-3 on January 20, 2005, which Ordinances provide for Law Enforcement and Fire and EMS fees to be paid on new construction;

WHEREAS, the Jefferson County Commission recognizes that the adverse effects of the national recession and the financial and credit crises are still impacting the state and local economy;

WHEREAS, said impacts have resulted in a significant reduction in new non-residential commercial development and construction activity in Jefferson County;

WHEREAS, Non-residential Commercial development provides local jobs and economic opportunity to the citizens of Jefferson County;

WHEREAS, a decrease in Non-residential Commercial development has a negative impact upon the citizens of Jefferson County;

WHEREAS, the Jefferson County Commission hereby finds that it is in the best interest of the citizens of Jefferson County to encourage economic development by temporarily reducing the impact fees assessed on new Non-residential Commercial Development;

WHEREAS, the Commission has determined that a reduction on the rate of collection of the Law Enforcement and the Fire and EMS impact fees will further the desired purpose of stimulating economic development and non-residential commercial construction activity in Jefferson County;

WHEREAS, the County Commission desires an update from the Jefferson County Development Authority on the development and permitting activity of non-residential construction after the initial twenty-four (24) months of the reduction to determine the effectiveness of the reduction in stimulating economic and commercial growth;

NOW, THEREFORE BE IT ORDAINED BY THE COUNTY COMMISSION OF JEFFERSON COUNTY,  
WEST VIRGINIA:

SECTION 1. AMENDING THE NON-RESIDENTIAL IMPACT FEES SET FORTH IN ORDINANCES 2005-1  
AND 2005-3.

(1) The impact fee rates charged to Non-residential Development in Ordinance No. 2005-1 (Law Enforcement Impact Fees) and Ordinance No. 2005-3 (Fire and EMS Impact Fees) shall be reduced by ninety-nine and one half percent (99.5%) commencing on July 1, 2013 for a

period of twenty-four (24) months through the County Commission's review at the end of the twenty-four (24) month period.

(2) At the end of the initial twenty-four (24) month period, the County Commission, using the report received from the Jefferson County Development Authority, shall review the effectiveness of the reduction in encouraging commercial development and stimulating the local economy. After completion of such review, the Commission shall either: 1) maintain the reduction implemented by the Ordinance; 2) return the non-residential development impact fees to the fee schedule provided in Ordinance Nos. 2005-1 and 2005-3; or 3) implement a new non-residential development impact fee schedule.

(3) The reduction in the non-residential fees as provided for in this Ordinance may extend beyond the initial twenty-four (24) month period and shall remain in effect until the County Commission completes its review of the reduction's impact on commercial and economic development.

#### SECTION 2. EFFECTIVE DATE.

This Ordinance shall take effect upon an affirmative, majority vote of the County Commission. Except as specifically provided otherwise herein, this Ordinance shall supersede all other Ordinance(s) of Jefferson County, West Virginia to the extent such other Ordinance(s) are in conflict herewith. However, the amended impact fees associated with non-residential development as set forth in this Ordinance shall not become effective until July 1, 2013.

#### SECTION 3. Severability.

(1) If any section, subsection, sentence, clause, phrase or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such section, subsection, sentence, clause, phrase or portion of this Ordinance shall be deemed to be a separate, distinct and independent provision and such holding shall not affect the validity of the remaining provisions of this Ordinance nor impair or nullify the remainder of this Ordinance which shall continue in full force and effect.

(2) If the application of any provision of this Ordinance to any new development is declared to be invalid by a decision of any court of competent jurisdiction, the intent of the County Commissioners is that such decision shall be limited only to the specific new development expressly involved in the controversy, action or proceeding in which such decision of invalidity was rendered. Such decision shall not affect, impair, or nullify this Ordinance as a whole or the application of any provision of this Ordinance to any other new development.



SECTION 4. DEFINITIONS.

Terms used in this Ordinance shall have the meaning provided in the applicable "Definition" Section(s) of the Jefferson County Impact Fee Procedures Ordinance unless modified or otherwise stated herein.

SECTION 5. INCLUSION IN THE CODE.

It is the intention of the County Commission of Jefferson County, West Virginia, and it is hereby provided, that the provisions of this Ordinance shall be made part of the Jefferson County Impact Fee Ordinances. To this end, any section or subsection of this Ordinance may be re-numbered or re-lettered to accomplish such intention, and the word "Ordinance" may be changed to "Section", "Article", or any other appropriate designation.

SECTION 6. FULL FORCE AND EFFECT OF REMAINDER.

All section, subsections, clauses, sentences, phrases, and provisions of Ordinance Nos. 2005-1 and 2005-3 not changed or amended herein shall stay the same and remain in full force and effect until amended, repealed or otherwise acted upon by the County Commission of Jefferson County.

The undersigned hereby certifies that this Ordinance was approved and adopted by the Jefferson County Commission on the 11<sup>th</sup> day of June, 2013.  
July

*Ralee Marquette*



COUNTY COMMISSION

A TRUE COPY  
ATTEST: JENNIFER S. MAGHAN  
CLERK, COUNTY COMMISSION  
JEFFERSON COUNTY, WV

BY *Jennifer S. Maghan*  
DEPUTY CLERK

Jennifer S Maghan  
JEFFERSON County 11:08:52 AM  
Instrument No 2013012802  
Date Recorded 07/17/2013  
Document Type ORD  
Pages Recorded 3  
Book-Page 1-610

**JEFFERSON COUNTY, WEST VIRGINIA**  
**Engineering Department**  
**Office of Impact Fees**  
116 East Washington Street, P.O. Box 716  
Charles Town, WV 25414

Phone: (304) 728-3331

Fax: (304) 728-3953

Michelle Mason  
Impact Fee Program Specialist

mmason@jeffersoncountywv.org

**Affordable Housing Discounted Impact Fee Per Dwelling Unit Type**

**December 31, 2016 Housing Index Average Market Value**

**for Jefferson County, WV: \$243,135**

Current Impact Fee	<i>Single Family</i>		<i>Town Home</i>		<i>Duplex</i>		<i>Multi-Family</i>	
	\$6,347		\$7,067		\$6,896		\$4,458	
Affordable Housing Market Value		Discounted Impact Fee Per Dwelling Unit Type						
Percentage	Market Value							
60%	\$145,881	\$3,808	\$4,240	\$4,138	\$2,675			
59%	\$143,450	\$3,745	\$4,170	\$4,069	\$2,630			
58%	\$141,018	\$3,681	\$4,099	\$4,000	\$2,586			
57%	\$138,587	\$3,618	\$4,028	\$3,931	\$2,541			
56%	\$136,156	\$3,554	\$3,958	\$3,862	\$2,496			
55%	\$133,724	\$3,491	\$3,887	\$3,793	\$2,452			
54%	\$131,293	\$3,427	\$3,816	\$3,724	\$2,407			
53%	\$128,862	\$3,364	\$3,746	\$3,655	\$2,363			
52%	\$126,430	\$3,300	\$3,675	\$3,586	\$2,318			
51%	\$123,999	\$3,237	\$3,604	\$3,517	\$2,274			
50%	\$121,568	\$3,173	\$3,533	\$3,448	\$2,229			
49%	\$119,136	\$3,110	\$3,463	\$3,379	\$2,184			
48%	\$116,705	\$3,047	\$3,392	\$3,310	\$2,140			
47%	\$114,273	\$2,983	\$3,321	\$3,241	\$2,095			
46%	\$111,842	\$2,920	\$3,251	\$3,172	\$2,051			
45%	\$109,411	\$2,856	\$3,180	\$3,103	\$2,006			
44%	\$106,979	\$2,793	\$3,109	\$3,034	\$1,962			
43%	\$104,548	\$2,729	\$3,039	\$2,965	\$1,917			
42%	\$102,117	\$2,666	\$2,968	\$2,896	\$1,872			
41%	\$99,685	\$2,602	\$2,897	\$2,827	\$1,828			
40%	\$97,254	\$2,539	\$2,827	\$2,758	\$1,783			
39%	\$94,823	\$2,475	\$2,756	\$2,689	\$1,739			
38%	\$92,391	\$2,412	\$2,685	\$2,620	\$1,694			
37%	\$89,960	\$2,348	\$2,615	\$2,552	\$1,649			
36%	\$87,529	\$2,285	\$2,544	\$2,483	\$1,605			
35%	\$85,097	\$2,221	\$2,473	\$2,414	\$1,560			
34%	\$82,666	\$2,158	\$2,403	\$2,345	\$1,516			
33%	\$80,235	\$2,095	\$2,332	\$2,276	\$1,471			
32%	\$77,803	\$2,031	\$2,261	\$2,207	\$1,427			
31%	\$75,372	\$1,968	\$2,191	\$2,138	\$1,382			
30%	\$72,941	\$1,904	\$2,120	\$2,069	\$1,337			
29%	\$70,509	\$1,841	\$2,049	\$2,000	\$1,293			
28%	\$68,078	\$1,777	\$1,979	\$1,931	\$1,248			
27%	\$65,646	\$1,714	\$1,908	\$1,862	\$1,204			
26%	\$63,215	\$1,650	\$1,837	\$1,793	\$1,159			
25%	\$60,784	\$1,587	\$1,767	\$1,724	\$1,115			

**Disclaimer: Figures updated and effective through 31 December 2017 per the WV Tax Commissioner.**



STATE OF WEST VIRGINIA

Department of Revenue  
State Tax Department

Earl Ray Tomblin  
Governor

Mark W. Matkovich  
State Tax Commissioner

December 8, 2016

The Honorable William P. Cole  
Senate Chairperson  
Joint Committee on Government & Finance  
Building 1, Room 229M

The Honorable Tim Armstead  
House Chairperson  
Joint Committee on Government & Finance  
Building 1, Room 228M

Gentlemen:

In conformity with requirements of West Virginia Code § 11-1-2b, attached is the housing index report to the Joint Committee on Government and Finance. The report compares average and median costs of single dwelling residential property by county and includes various multipliers that are specified in the legislation.

If after review of the attached information you should have questions, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Gilbert W. Brewer".

Gilbert W. Brewer  
Deputy Tax Commissioner

GWB/jaj  
Attachment

cc: Robert S. Kiss, Cabinet Secretary  
Department of Revenue

Aaron Allred, Staff  
Joint Committee on Government & Finance

Jeffrey A. Amburgey, Director  
Property Tax Division

**TAX YEAR 2016  
AVERAGE COST DATA**

COUNTY	AVERAGE VALUE	MULTIPLIER
19JEFFERSON	243,135	1.86
33MORGAN	240,813	1.84
14HAMPSHIRE	211,376	1.62
31MONONGALIA	204,234	1.56
02BERKELEY	185,965	1.42
40PUTNAM	173,756	1.33
13GREENBRIER	158,348	1.21
36PENDLETON	151,836	1.16
47TUCKER	147,435	1.13
49UPSHUR	146,978	1.13
46TAYLOR	139,222	1.07
29MINERAL	138,244	1.06
37PLEASANTS	137,496	1.05
20KANAWHA	134,899	1.03
54WOOD	134,839	1.03
16HARDY	132,707	1.02
24MARION	131,114	1.00
STATEWIDE	130,603	1.00
18JACKSON	123,087	0.94
17HARRISON	122,887	0.94
35OHIO	121,736	0.93
12GRANT	120,872	0.93
39PRESTON	120,545	0.92
21LEWIS	120,193	0.92
42RANDOLPH	116,652	0.89
32MONROE	114,686	0.88
43RITCHIE	113,756	0.87
38POCAHONTAS	112,988	0.87
01BARBOUR	112,421	0.86
06CABELL	110,280	0.84
26MASON	106,929	0.82
04BRAXTON	102,976	0.79
44ROANE	102,909	0.79
11GILMER	102,308	0.78
34NICHOLAS	99,025	0.76
52WETZEL	98,326	0.75
41RALEIGH	96,242	0.74
25MARSHALL	92,316	0.71
03BOONE	91,775	0.70
10FAYETTE	89,282	0.68
05BROOKE	88,549	0.68
50WAYNE	86,929	0.67
23LOGAN	86,795	0.66
15HANCOCK	85,786	0.66
48TYLER	81,731	0.63
09DODDRIDGE	81,613	0.62
22LINCOLN	79,774	0.61
28MERCER	79,622	0.61
45SUMMERS	79,476	0.61
53WIRT	65,866	0.50
07CALHOUN	61,372	0.47
30MINGO	59,246	0.45
51WEBSTER	57,967	0.44
08CLAY	51,940	0.40
55WYOMING	47,385	0.36
27MC DOWELL	22,801	0.17

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE 10.66

**TAX YEAR 2016  
AVERAGE COST PER SQUARE FOOT**

COUNTY	AVG PER SQ FT	MULTIPLIER
31MONONGALIA	90.2	1.49
19JEFFERSON	86.8	1.44
33MORGAN	82.2	1.36
02BERKELEY	75.7	1.25
40PUTNAM	72.7	1.20
14HAMPSHIRE	68.5	1.13
20KANAWHA	66.0	1.09
16HARDY	64.6	1.07
47TUCKER	64.6	1.07
13GREENBRIER	63.4	1.05
35OHIO	63.3	1.05
17HARRISON	63.3	1.05
24MARION	62.1	1.03
54WOOD	61.7	1.02
29MINERAL	61.7	1.02
49UPSHUR	61.6	1.02
42RANDOLPH	60.5	1.00
STATEWIDE	60.4	1.00
36PENDLETON	59.8	0.99
46TAYLOR	58.1	0.96
41RALEIGH	57.6	0.95
39PRESTON	56.4	0.93
18JACKSON	55.1	0.91
12GRANT	55.0	0.91
06CABELL	54.9	0.91
37PLEASANTS	53.1	0.88
15HANCOCK	50.1	0.83
21LEWIS	49.1	0.81
25MARSHALL	48.7	0.81
32MONROE	48.4	0.80
10FAYETTE	47.7	0.79
01BARBOUR	47.6	0.79
43RITCHIE	46.1	0.76
45SUMMERS	45.1	0.75
26MASON	45.0	0.75
22LINCOLN	44.8	0.74
44ROANE	44.4	0.73
34NICHOLAS	44.1	0.73
05BROOKE	44.0	0.73
09DODDRIDGE	43.9	0.73
50WAYNE	43.5	0.72
48TYLER	43.0	0.71
52WETZEL	43.0	0.71
28MERCER	43.0	0.71
03BOONE	41.7	0.69
04BRAXTON	41.0	0.68
38POCAHONTAS	38.8	0.64
23LOGAN	37.1	0.61
53WIRT	37.1	0.61
11GILMER	35.8	0.59
07CALHOUN	34.0	0.56
51WEBSTER	29.9	0.49
30MINGO	28.7	0.48
08CLAY	28.2	0.47
55WYOMING	24.0	0.40
27MC DOWELL	14.9	0.25

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

6.05



**TAX YEAR 2016  
MEDIAN COST DATA**

COUNTY	MEDIAN VALUE	MULTIPLIER
19JEFFERSON	199,735	2.60
33MORGAN	175,800	2.29
31MONONGALIA	166,270	2.16
02BERKELEY	148,870	1.94
14HAMPSHIRE	148,395	1.93
40PUTNAM	143,435	1.87
47TUCKER	107,005	1.39
29MINERAL	103,370	1.35
49UPSHUR	101,670	1.32
37PLEASANTS	101,290	1.32
24MARION	100,980	1.31
20KANAWHA	100,500	1.31
36PENDLETON	100,120	1.30
16HARDY	99,010	1.29
54WOOD	98,925	1.29
46TAYLOR	98,070	1.28
12GRANT	95,395	1.24
39PRESTON	93,440	1.22
18JACKSON	91,740	1.19
21LEWIS	90,395	1.18
35OHIO	89,200	1.16
42RANDOLPH	89,055	1.16
13GREENBRIER	87,170	1.13
32MONROE	86,425	1.13
17HARRISON	84,470	1.10
06CABELL	82,250	1.07
01BARBOUR	79,600	1.04
STATEWIDE	76,820	1.00
26MASON	76,820	1.00
43RITCHIE	76,690	1.00
25MARSHALL	74,690	0.97
44ROANE	73,100	0.95
52WETZEL	72,715	0.95
11GILMER	71,520	0.93
34NICHOLAS	71,380	0.93
15HANCOCK	69,380	0.90
38POCAHONTAS	68,380	0.89
41RALEIGH	66,320	0.86
48TYLER	65,940	0.86
04BRAXTON	65,295	0.85
05BROOKE	64,580	0.84
10FAYETTE	63,400	0.83
09DODDRIDGE	62,015	0.81
50WAYNE	61,830	0.80
03BOONE	59,950	0.78
22LINCOLN	59,920	0.78
28MERCER	58,750	0.76
23LOGAN	56,560	0.74
45SUMMERS	55,250	0.72
53WIRT	49,190	0.64
07CALHOUN	44,955	0.59
30MINGO	40,830	0.53
51WEBSTER	39,500	0.51
08CLAY	37,375	0.49
55WYOMING	31,330	0.41
27MC DOWELL	15,040	0.20

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

13.28

**TAX YEAR 2016  
MEDIAN COST PER SQUARE FOOT**

COUNTY	MEDIAN PER SQ FT	MULTIPLIER
31MONONGALIA	93.5	2.00
19JEFFERSON	89.3	1.91
33MORGAN	88.3	1.89
02BERKELEY	80.8	1.73
14HAMPSHIRE	74.4	1.59
40PUTNAM	74.3	1.59
16HARDY	63.5	1.36
20KANAWHA	63.0	1.35
36PENDLETON	61.9	1.32
29MINERAL	61.5	1.31
24MARION	61.0	1.30
35OHIO	61.0	1.30
54WOOD	60.6	1.30
49UPSHUR	60.5	1.29
42RANDOLPH	56.8	1.21
12GRANT	56.2	1.20
39PRESTON	56.2	1.20
17HARRISON	55.9	1.20
18JACKSON	53.7	1.15
47TUCKER	52.9	1.13
46TAYLOR	52.6	1.12
37PLEASANTS	52.1	1.11
32MONROE	50.3	1.08
06CABELL	50.2	1.07
15HANCOCK	49.2	1.05
21LEWIS	48.5	1.04
25MARSHALL	47.1	1.01
STATEWIDE	46.8	1.00
01BARBOUR	46.8	1.00
41 RALEIGH	46.7	1.00
26 MASON	44.2	0.94
44ROANE	43.6	0.93
10FAYETTE	43.5	0.93
13GREENBRIER	43.5	0.93
22LINCOLN	42.9	0.92
52WETZEL	42.8	0.92
43RITCHIE	42.7	0.91
34NICHOLAS	42.1	0.90
05BROOKE	41.9	0.89
45SUMMERS	41.7	0.89
09DODDRIDGE	41.5	0.89
48TYLER	41.5	0.89
50WAYNE	41.3	0.88
28MERCER	38.0	0.81
04BRAXTON	37.9	0.81
53WIRT	37.2	0.79
38POCAHONTAS	35.8	0.77
11GILMER	35.2	0.75
03BOONE	35.0	0.75
07CALHOUN	34.0	0.73
23LOGAN	33.4	0.71
51WEBSTER	28.5	0.61
08CLAY	25.6	0.55
30MINGO	25.5	0.54
55WYOMING	21.8	0.47
27MC DOWELL	12.2	0.26

MULTIPLIER COMPARING MOST EXPENSIVE TO LEAST EXPENSIVE

7.64