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# Property Tax Assessment in West Virginia

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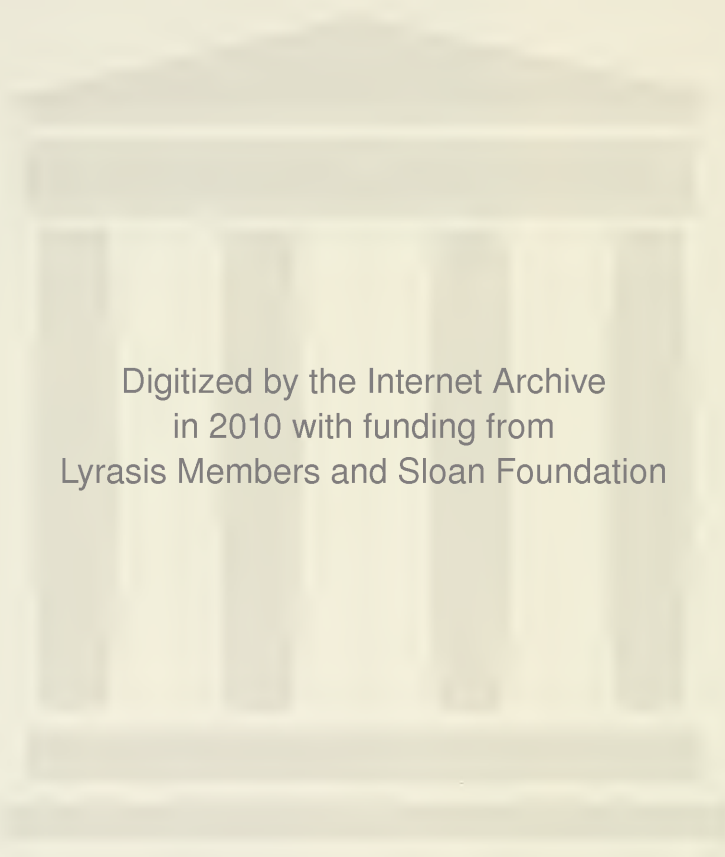
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# **Property Tax Assessment in West Virginia**

**WEST VIRGINIA UNIVERSITY AGRICULTURAL EXPERIMENT STATION**



# Property Tax Assessment in West Virginia

By

W. W. ARMENTROUT

and

TYLER F. HAYGOOD

## ACKNOWLEDGMENTS

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# Property Tax Assessment in West Virginia

## INTRODUCTION

At its annual meeting in May, 1951, the West Virginia Congress of Agriculture adopted a resolution which is quoted in part as follows:

"The ineffective system of assessing property in West Virginia will sooner or later cause the tax system in West Virginia to tumble under its own weight. It is commonly known that property evaluation for purposes of taxation is unequal and that much valuable property is left from the tax book. We urge that proper steps be taken under the law as it is written to revalue the properties in this state in order that they may be placed on a more equitable and uniform basis."

Pursuant to this resolution the West Virginia Congress of Agriculture instructed its Tax Committee to make a study of certain matters pertaining to the assessment of property in West Virginia. This Committee requested assistance from the Department of Agricultural Economics and Rural Sociology of the West Virginia University Agricultural Experiment Station and the Division of Agricultural Finance of the Bureau of Agricultural Economics, United States Department of Agriculture.

At a meeting of the Committee on November 27-28, 1951 with representatives of the Experiment Station and the Bureau of Agricultural Economics it was agreed to undertake a limited study in West Virginia, with the following three objectives:

1. To compare the price of real estate sold during 1950 in several West Virginia counties with its assessed value.
2. To investigate the operation of the so-called Severance Taxes in states where found and appraise their usefulness for West Virginia.
3. To investigate the methods of property assessment used by certain states, particularly those states bordering on West Virginia, and suggest those features which might well be adopted by West Virginia.

This report deals only with objective 1: namely to compare the price of real estate with its assessed value. Reports growing out of work on objectives 2 and 3 will be published at a later date.



## WEST VIRGINIA LAW PERTAINING TO ASSESSMENTS

### Time and Basis of Assessments

“All property shall be assessed annually as of the first day of January at its true and actual value; that is to say at the price for which such property would sell if voluntarily offered for sale by the owner thereof, upon such terms as such property, the value of which is sought to be ascertained, is usually sold, and not the price which might be realized if such property were sold at a forced sale, except that the true and actual value of all property owned, used and occupied by the owner thereof exclusively for residential purposes and upon farms occupied and cultivated by their owners or bona fide tenants shall be arrived at by giving primary, but not exclusive, consideration to the fair and reasonable amount of income which the same might be expected to earn, under normal conditions in the locality wherein situated, if rented. The taxes upon all property shall be paid by those who are the owners thereof on that day, whether it be assessed to them or others. If at any time after the beginning of the assessment year, it be *ascertained* by the tax commissioner that the assessor, or any of his deputies, *is not complying with this provision* or that he has failed, neglected or refused, or is failing, neglecting or refusing after five days' notice *to list and assess all property therein at its true and actual value*, the tax commissioner *may order and direct a reassessment* of any or all of the property in any county, district or municipality, where any assessor, or deputy, fails, neglects or refuses to assess the property in the manner herein provided. And, for the purpose of making such assessment and correction of values, the tax commissioner may appoint one or more special assessors, as necessity may require, to make such assessment in any such county, and any such special assessor or assessors, as the case may be, shall have all the power and authority now vested by law in assessors, and the work of such special assessor or assessors shall be accepted and treated for all purposes by the county boards of review and equalization and the levying bodies, subject to any revisions of value on appeal, as the true and lawful assessment of that year as to all property valued by him or them. The tax commissioner shall, with the approval of the board of public works, fix the compensation of all such special assessors as may be designated by him, which, together with their actual expenses, shall be paid out of the county fund by the county court of the county in which any such assessment is ordered, upon the receipt of a certificate of the tax commissioner filed with the clerk of the court showing the amounts due and to whom payable, after such expenses have been audited by the county court.

“Any assessor who knowingly fails, neglects or refuses to assess all the property of his county, as herein provided, shall be guilty of malfeasance in office, and, upon conviction thereof, he shall be fined not less than one hundred nor more than five hundred dollars, or imprisoned in the county jail not less than three nor more than six months or both, in the discretion of the court, and upon conviction, he shall be removed from office.” *W. Va. Code, Ch. 11, Art. 3, Sec. 1.*

### **Assessors Do Not Have Exclusive Power Over Valuation**

“The provisions of sections 1 and 2 of art. 9 and section 6 of art. 4 of the Constitution of this state, creating the office of assessor in each county, providing for the appointment of assistant assessors and securing to assessors, along with other constitutional officers, right to hold their offices and discharge the duties thereof, until their successors are elected and qualified, unless sooner removed from office, for cause, read in connection with section 1 of art. 10 of said constitution, requiring equality and uniformity of taxation of all property real and personal, in proportion to its value, to be ascertained as directed by law, do not confer upon assessors full and exclusive power and authority over the subject of valuation of property in their respective counties, for the purposes of taxation.” *State vs. Locke, 91 W. Va. 423, Syllabus 1.*

### **Inability to Sell During Depression Not Conclusive that Value Materially Reduced**

“The fact that property cannot be sold at a particular period of depression should not be taken as conclusive that its value has been materially reduced. While the assessment is to be made as of a certain date, the value of the property is established over a period of years.” *Central Realty Co. vs. Board of Review, 110 W. Va. 437, 441.*

### **Excessive Assessments May be Reduced**

“Under the Fourteenth Amendment of the Constitution of the United States it is the right of a taxpayer whose property is taxed at one hundred per centum of its true and actual value to have his assessment reduced to the percentage of that value at which other properties of the same class in the same governmental unit of taxation are taxed, even though the statute requires that all property be taxed at its true and actual value.” *West Penn Power Co. vs. Board of Review 112 W. Va. 442, Syllabus 2.*

## PURPOSE AND METHOD OF STUDY

The purpose of the study was to determine, for selected periods, the ratio existing between the assessed value of real properties and the actual sales price of said properties. It covered real estate transactions in 48 of the 55 counties of the state, confined primarily to transactions during the year 1950. In 10 of the 48 counties, where transactions were relatively few in number, those for both 1949 and 1950 were included. Summaries for the 48 counties, however, use only the 1950 transactions. Each summary table that follows indicates clearly the years to which the data are applicable.

Since the aim of this study was to make a comparison of the assessed value of real property with its actual sales price, it was necessary to examine the deeds whereby the real estate was conveyed. In West Virginia, real estate transactions are recorded in Deed Books maintained by the office of the county clerk. In the interest of achieving the greatest accuracy and integrity of results many transactions were omitted from the study even though they occurred in the selected years. The first and major criterion of usability was an indication of a sale price of the property, either the recital of the sale price in the deed proper or the presence of Documentary Revenue Stamps. If no sale price was indicated, the transaction had no value to this study and it was not included. In addition to sale price, as a further precaution to insure validity, the usable transactions were restricted to those which were primarily business transactions wherein value was exchanged for value, or more simply those bona fide transactions between a willing buyer and a willing seller where the sale price established the actual market value of the property involved. This selection necessarily resulted in the elimination of many transactions that did not meet these standards. Among the types of transactions omitted from the study were sales by the Commissioner of Delinquent Lands (Tax Deeds); sales of cemetery lots; transfers involving only mineral or timber rights; conveyances between members of the same family wherein other than monetary consideration is involved; conveyance of partial interests; transfers in settlement of estates; and transfers by will.

In the matter of obtaining the Assessed Valuation for comparison with sale price, every effort was made to obtain the assessed valuation for the year following the year of sale. In many instances assessors revalue property according to its last sales price; thus the data tend to reflect the most recent influences affecting the tax ratio. In those instances where improvements were added to the property between the time of sale and the time of valuation by the assessor, the assessed valuation for the year

of sale was obtained rather than for the following year. Thus the data reflect the valuation on the property as sold and not as later improved.

## **METHOD OF SUMMARIZING DATA**

For each of the 48 counties included in the study the data were summarized in three different ways: (1) the real estate sold was divided into seven different classes (a) unimproved lots outside corporate limits; (b) improved lots outside corporate limits; (c) all other property outside corporate limits; (c 1) those properties of 20 acres or more outside corporate limits were designated as "farms" although there was no certain way to determine if all actually were farms; (d) unimproved lots within corporate limits; (e) improved lots within corporate limits; (f) business property within corporate limits.

This summary, within the limits of the data available, indicates the level of the assessment ratio and also differences between the assessment ratios of the various classifications of property.

In the second summary all properties were separated into one of five value groups. This summary shows the difference in the assessment ratios between low and high value property.

In the third summary each property was classified according to its assessment ratio. This summary indicates the extent of inequalities of assessments.

## **LEVELS OF ASSESSMENT**

### **Ratio of Assessed Value to Sales Value**

The study includes data on 23,280 real properties sold in 48 counties during 1950 for a total of \$97,122,487. The assessed value of these same properties in 1951 was \$30,464,291. The ratio of assessed value to sales value for these properties was 31.37. (See Table 1A for details.) The level of assessments for these properties is far below that which is provided for in the West Virginia laws pertaining to property assessments.

The level of assessment varied considerably between counties, ranging from the low of 16.85 in Wyoming County to 68.78 in Tucker County. The level of assessment is shown for each of the 48 counties in series of tables designated as A and also in Chart 1.

## **INEQUALITIES OF ASSESSMENT**

The data indicate widespread inequalities in the level of assessment among the properties. When all properties are considered together it is found that unimproved lots outside corporate limits were assessed on

an average of only 18.20 per cent of their sales price, whereas "farms" were assessed at 40.76 per cent. In all counties except four "farm" property was assessed at a higher ratio than the average for all properties in the county. (Details by counties are shown in the series of Tables designated A and in Chart 1.)

Properties of low value were assessed at a higher level than the properties of a higher value. When all properties sold are considered those selling for less than \$2,000 were on the average assessed at 39.19 per cent of their sales value, whereas those selling at from \$5,000 to less than \$10,000 were assessed at 28.70 per cent. The ratio increased slightly to 30.10 on those properties selling for \$10,00 or more. (Details for each county are shown in the series of Tables designated as B.)

Inequalities in the assessment of property are further confirmed when the properties are grouped on the basis of the assessment ratio. For all properties included in the study, 10.27 per cent were assessed at less than 10 per cent of their sales values, 22.57 per cent of the properties were assessed at from 10 to less than 20 per cent of their sales values, but 5.44 per cent were assessed at 90 per cent or more of their sales values. More than half, 54.68 per cent, of the properties were assessed at less than 30 per cent of their sales value and 18.45 per cent at 50 per cent or more. (Details for each county are shown in the series of Tables designated as C.)

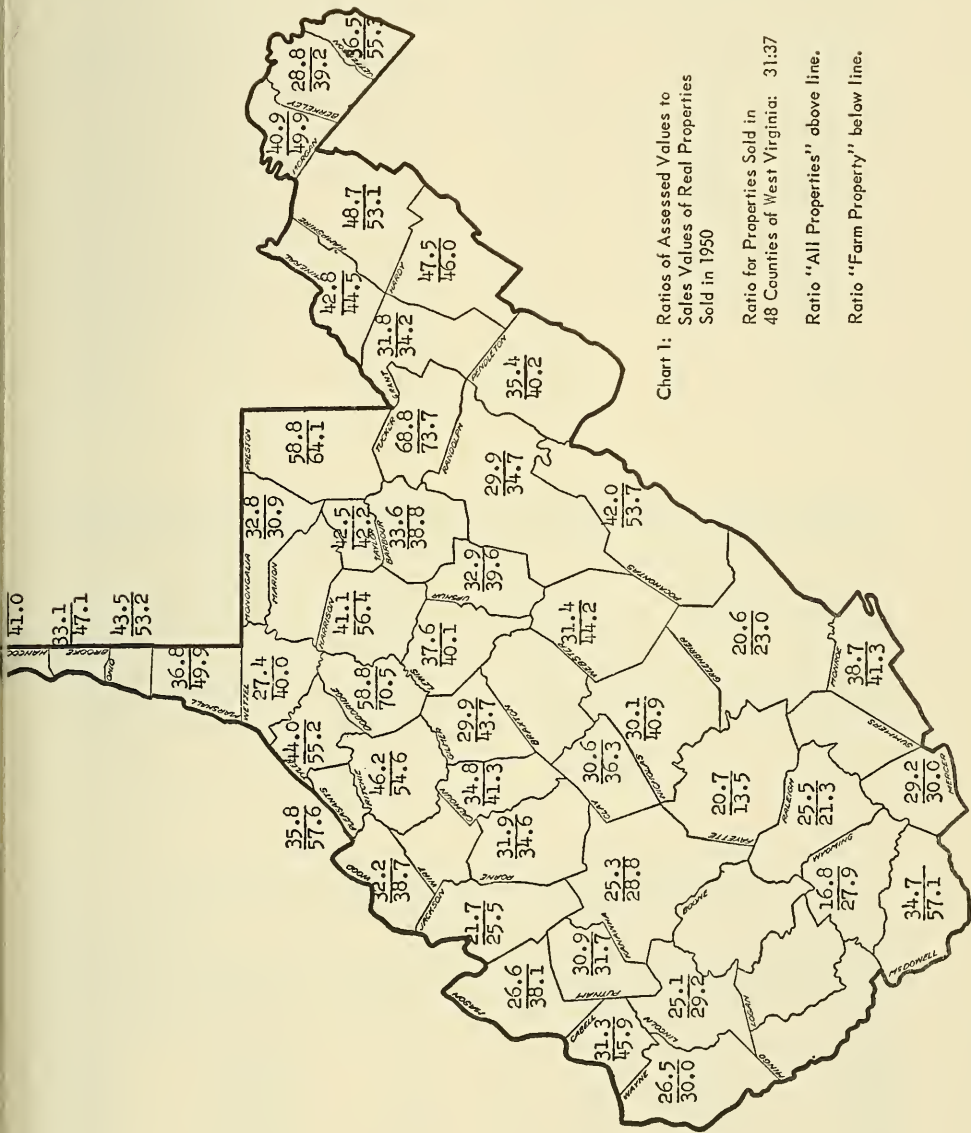


Chart 1: Ratios of Assessed Values to Sales Values of Real Properties Sold in 1950

Ratio for Properties Sold in 48 Counties of West Virginia: 31:37  
 Ratio "All Properties" above line.  
 Ratio "Farm Property" below line.

## SUMMARY FOR 48 COUNTIES—PROPERTY SALES IN 1950

**TABLE 1A. Ratios of Assessed Values to Sales Values for Real Properties Sold in 48 Counties of West Virginia in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 3,742,700	\$ 681,233	18.20	3,103
2. Improved Lots Outside Corporate Limits .....	9,064,366	2,765,959	30.51	2,924
3. All Other Property Outside Corporate Limits .	12,936,450	4,738,598	36.63	3,935
4. Unimproved Lots Within Corporate Limits .....	9,147,572	2,141,731	23.41	4,761
5. Improved Lots Within Corporate Limits .....	52,700,042	16,797,120	31.87	8,087
6. Business Property Within Corporate Limits .....	9,531,357	3,339,650	35.04	470
TOTAL .....	\$97,122,487	\$30,464,291	31.37	23,280
Farms .....	\$ 8,725,296	\$ 3,556,520	40.76	2,485

**TABLE 1B. Ratio of Assessed Values to Sales Values of Real Properties Sold in 48 Counties of West Virginia in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$12,604,793	\$ 4,939,866	39.19	11,733
\$2,000 to \$5,000 .....	19,073,129	6,256,229	32.80	5,405
\$5,000 to \$10,000 .....	30,744,305	8,823,367	28.70	4,121
\$10,000 and over .....	34,700,260	10,444,829	30.10	2,021
TOTAL .....	\$97,122,487	\$30,464,291	31.37	23,280

**TABLE 1C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in 48 Counties of West Virginia in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	2,391	10.27	\$ 6,880,882	7.08
10-20 .....	5,255	22.57	21,063,276	21.69
20-30 .....	5,085	21.84	28,457,346	29.30
30-40 .....	3,928	16.87	18,227,512	18.77
40-50 .....	2,328	10.00	11,516,218	11.86
50-60 .....	1,318	5.66	4,476,873	4.61
60-70 .....	803	3.45	2,608,985	2.69
70-80 .....	614	2.64	1,435,475	1.48
80-90 .....	292	1.26	635,214	.65
90 and over .....	1,266	5.44	1,820,705	1.87
TOTAL .....	23,280	100.00	\$97,122,487	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN BARBOUR COUNTY IN 1950

**TABLE 2A. Ratios of Assessed Values to Sales Values of Real Properties Sold  
in Barbour County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 36,492	\$ 13,270	36.36	20
2. Improved Lots Outside Corporate Limits .....	98,395	32,270	32.79	32
3. All Other Property Outside Corporate Limits ...	134,500	51,070	37.97	38
4. Unimproved Lots Within Corporate Limits .....	50,820	10,500	20.66	48
5. Improved Lots Within Corporate Limits .....	196,906	72,330	36.73	71
6. Business Property Within Corporate Limits .....	95,402	26,200	27.46	6
TOTAL .....	\$612,515	\$205,640	33.57	215
Farms .....	\$ 90,516	\$ 35,110	38.78	29

**TABLE 2B. Ratios of Assessed Values to Sales Values of Real Properties Sold  
in Barbour County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$143,752	\$ 55,410	38.54	139
\$2,000 to \$5,000 .....	163,311	61,760	37.81	49
\$5,000 to \$10,000 .....	139,050	42,870	30.83	19
\$10,000 and over .....	166,402	45,600	27.40	8
TOTAL .....	\$612,515	\$205,640	33.57	215

**TABLE 2C. Distribution of Ratios of Assessed Values to Sales Values of  
Real Properties Sold in Barbour County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	13	6.05	\$ 70,452	11.50
10-20 .....	17	7.91	44,050	7.20
20-30 .....	41	19.07	144,601	23.61
30-40 .....	54	25.12	176,676	28.84
40-50 .....	34	15.81	88,726	14.49
50-60 .....	17	7.91	31,935	5.21
60-70 .....	14	6.51	18,750	3.06
70-80 .....	14	6.51	21,525	3.51
80-90 .....	3	1.39	4,500	.74
90 and over .....	8	3.72	11,300	1.84
TOTAL .....	215	100.00	\$612,515	100.00



## SUMMARY OF REAL PROPERTIES SOLD IN BERKELEY COUNTY IN 1950

**TABLE 3A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Berkeley County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 102,790	\$ 17,920	17.43	125
2. Improved Lots Outside Corporate Limits .....	197,125	42,675	21.65	55
3. All Other Property Outside Corporate Limits .	365,500	125,670	34.38	70
4. Unimproved Lots Within Corporate Limits .....	113,500	18,755	16.52	83
5. Improved Lots Within Corporate Limits .....	648,750	177,530	27.36	94
6. Business Property Within Corporate Limits .....	145,000	71,240	49.13	6
TOTAL .....	\$1,572,665	\$453,790	28.85	433
Farms .....	\$ 238,000	\$ 93,310	39.21	34

**TABLE 3B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Berkeley County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 231,290	\$ 59,705	25.81	268
\$2,000 to \$5,000 .....	260,625	78,945	30.29	72
\$5,000 to \$10,000 .....	414,000	100,780	24.34	53
\$10,000 and over .....	666,750	214,360	32.15	40
TOTAL .....	\$1,572,665	\$453,790	28.85	433

**TABLE 3C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Berkeley County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	108	24.94	\$ 149,500	9.51
10-20 .....	132	30.48	396,500	25.21
20-30 .....	91	21.02	491,590	31.26
30-40 .....	45	10.39	262,375	16.68
40-50 .....	14	3.23	54,200	3.45
50-60 .....	12	2.77	81,000	5.15
60-70 .....	8	1.85	18,500	1.18
70-80 .....	7	1.62	92,500	5.88
80-90 .....	3	.70	14,500	.92
90 and over .....	13	3.00	12,000	.76
TOTAL .....	433	100.00	\$1,572,665	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN BROOKE COUNTY IN 1950

**TABLE 4A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Brooke County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 130,000	\$ 26,750	20.58	127
2. Improved Lots Outside Corporate Limits .....	334,500	107,350	32.09	71
3. All Other Property Outside Corporate Limits .	129,000	48,650	37.71	41
4. Unimproved Lots Within Corporate Limits .....	131,500	29,000	22.05	64
5. Improved Lots Within Corporate Limits .....	1,039,250	366,400	35.26	134
6. Business Property Within Corporate Limits .....	157,500	58,200	36.95	7
<b>TOTAL .....</b>	<b>\$1,921,750</b>	<b>\$636,350</b>	<b>33.11</b>	<b>444</b>
Farms .....	\$ 67,500	\$ 31,800	47.11	13

**TABLE 4B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Brooke County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 204,750	\$ 73,650	35.97	217
\$2,000 to \$5,000 .....	296,000	110,600	37.36	87
\$5,000 to \$10,000 .....	717,500	248,200	34.59	92
\$10,000 and over .....	703,500	203,900	28.98	48
<b>TOTAL .....</b>	<b>\$1,921,750</b>	<b>\$626,350</b>	<b>33.11</b>	<b>444</b>

**TABLE 4C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Brooke County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Value in Total Sales Ratio Group
Under 10 .....	35	7.89	\$ 115,500	6.01
10-20 .....	92	20.72	161,500	8.40
20-30 .....	94	21.17	754,000	39.24
30-40 .....	112	25.23	503,250	26.19
40-50 .....	37	8.33	177,000	9.21
50-60 .....	23	5.18	78,000	4.06
60-70 .....	14	3.15	35,000	1.82
70-80 .....	16	3.60	67,500	3.51
80-90 .....	5	1.13	19,500	1.01
90 and over .....	16	3.60	10,500	.55
<b>TOTAL .....</b>	<b>444</b>	<b>100.00</b>	<b>\$1,921,750</b>	<b>100.00</b>

## SUMMARY OF REAL PROPERTIES SOLD IN CABELL COUNTY IN 1950

**TABLE 5A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Cabell County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 138,697	\$ 24,160	17.41	103
2. Improved Lots Outside Corporate Limits .....	403,367	126,690	31.41	124
3. All Other Property Outside Corporate Limits	557,101	181,210	32.52	133
4. Unimproved Lots Within Corporate Limits .....	1,777,000	520,176	29.27	711
5. Improved Lots Within Corporate Limits .....	9,317,543	2,882,515	30.94	1,133
6. Business Property Within Corporate Limits .....	1,262,250	475,020	37.63	34
TOTAL .....	\$13,455,958	\$4,209,771	31.29	2,238
Farms .....	\$ 179,137	\$ 82,160	45.86	65

**TABLE 5B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Cabell County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 997,020	\$ 372,456	37.36	758
\$2,000 to \$5,000 .....	1,877,851	577,675	30.76	523
\$5,000 to \$10,000 .....	4,622,806	1,307,720	28.29	606
\$10,000 and over .....	5,958,281	1,951,920	32.76	351
TOTAL .....	\$13,455,958	\$4,209,771	31.29	2,238

**TABLE 5C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Cabell County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	99	4.42	\$ 376,807	2.80
10-20 .....	417	18.63	1,838,483	13.66
20-30 .....	698	31.19	4,845,468	36.01
30-40 .....	555	24.80	4,075,973	30.29
40-50 .....	207	9.25	1,225,181	9.11
50-60 .....	108	4.83	599,252	4.45
60-70 .....	61	2.73	310,379	2.31
70-80 .....	30	1.34	53,594	.40
80-90 .....	15	.67	39,575	.29
90 and over .....	48	2.14	91,246	.68
TOTAL .....	2,238	100.00	\$13,455,958	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN CALHOUN COUNTY IN 1950

**TABLE 6A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Calhoun County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 7,500	\$ 210	2.80	9
2. Improved Lots Outside Corporate Limits .....	14,500	5,020	34.62	5
3. All Other Property Outside Corporate Limits ..	140,000	50,560	36.11	72
4. Unimproved Lots Within Corporate Limits .....	2,000	1,090	54.50	4
5. Improved Lots Within Corporate Limits .....	23,000	10,670	46.39	11
6. Business Property Within Corporate Limits .....	20,000	4,490	22.45	2
TOTAL .....	\$207,000	\$72,040	34.80	103
Farms .....	\$108,000	\$44,560	41.26	57

**TABLE 6B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Calhoun County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 79,500	\$36,090	45.40	78
\$2,000 to \$5,000 .....	62,000	15,750	25.40	17
\$5,000 to \$10,000 .....	40,500	10,320	25.48	6
\$10,000 and over .....	25,000	9,880	39.52	2
TOTAL .....	\$207,000	\$72,040	34.80	103

**TABLE 6C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Calhoun County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	16	15.53	\$ 29,000	14.01
10-20 .....	13	12.62	29,000	14.01
20-30 .....	12	11.65	30,500	14.73
30-40 .....	20	19.42	53,000	25.60
40-50 .....	12	11.65	40,500	19.57
50-60 .....	4	3.88	5,000	2.42
60-70 .....	6	5.83	4,000	1.93
70-80 .....	3	2.91	3,500	1.69
80-90 .....	7	6.80	5,000	2.42
90 and over .....	10	9.71	7,500	3.62
TOTAL .....	103	100.00	\$207,000	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN CALHOUN COUNTY IN 1949

**TABLE 6AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Calhoun County in 1949 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 5,000	\$ 290	5.80	6
2. Improved Lots Outside Corporate Limits .....	13,500	3,510	26.00	7
3. All Other Property Outside Corporate Limits ...	141,000	61,880	43.89	89
4. Unimproved Lots Within Corporate Limits .....	6,000	140	2.33	3
5. Improved Lots Within Corporate Limits .....	36,500	13,730	37.62	10
6. Business Property Within Corporate Limits .....	14,500	2,350	16.21	2
TOTAL .....				
Farms .....	\$115,500	\$58,640	50.77	75

**TABLE 6BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Calhoun County in 1949 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 87,500	\$42,480	48.55	88
\$2,000 to \$5,000 .....	79,000	28,830	36.49	22
\$5,000 to \$10,000 .....	50,000	10,590	21.18	7
\$10,000 and over .....				
TOTAL .....	\$216,500	\$81,900	37.83	117

**TABLE 6CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Calhoun County in 1949**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	14	11.97	\$ 33,000	15.24
10-20 .....	17	14.53	36,500	16.86
20-30 .....	15	12.82	44,500	20.55
30-40 .....	14	11.97	31,500	14.55
40-50 .....	14	11.97	21,000	9.70
50-60 .....	10	8.55	16,500	7.62
60-70 .....	8	6.83	6,000	2.77
70-80 .....	7	5.98	8,000	3.70
80-90 .....	3	2.56	5,500	2.54
90 and over .....	15	12.82	14,000	6.47
TOTAL .....	117	100.00	\$216,500	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN CLAY COUNTY IN 1950

**TABLE 7A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Clay County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 23,160	\$ 2,750	11.87	31
2. Improved Lots Outside Corporate Limits .....	37,300	8,800	23.59	23
3. All Other Property Outside Corporate Limits ...	115,926	32,415	27.96	98
4. Unimproved Lots Within Corporate Limits .....	16,100	4,630	34.97	11
5. Improved Lots Within Corporate Limits .....	36,000	11,700	32.50	16
6. Business Property Within Corporate Limits .....	49,500	23,700	47.88	4
<b>TOTAL</b> .....	<b>\$277,986</b>	<b>\$84,955</b>	<b>30.58</b>	<b>183</b>
Farms .....	\$ 67,330	\$24,415	36.26	54

**TABLE 7B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Clay County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$127,386	\$45,595	35.79	153
\$2,000 to \$5,000 .....	67,600	11,040	16.33	21
\$5,000 to \$10,000 .....	33,500	4,660	13.91	5
\$10,000 and over .....	49,500	23,700	47.88	4
<b>TOTAL</b> .....	<b>\$277,986</b>	<b>\$84,995</b>	<b>30.58</b>	<b>183</b>

**TABLE 7C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Clay County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	42	22.95	\$ 63,485	22.84
10-20 .....	33	18.03	49,965	17.97
20-30 .....	30	16.39	48,900	17.59
30-40 .....	23	12.57	51,261	18.44
40-50 .....	15	8.20	9,025	3.25
50-60 .....	16	8.74	38,900	14.00
60-70 .....	5	2.73	4,350	1.56
70-80 .....	4	2.19	2,500	.90
80-90 .....	1	.55	1,000	.36
90 and over .....	14	7.65	8,600	3.09
<b>TOTAL</b> .....	<b>183</b>	<b>100.00</b>	<b>\$277,986</b>	<b>100.00</b>

## SUMMARY OF REAL PROPERTIES SOLD IN DODDRIDGE COUNTY IN 1950

**TABLE 8A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Doddridge County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 8,025	\$ 2,920	36.38	11
2. Improved Lots Outside Corporate Limits .....	36,425	17,462	47.94	13
3. All Other Property Outside Corporate Limits ...	127,423	84,970	66.68	43
4. Unimproved Lots Within Corporate Limits .....	8,650	3,940	45.54	13
5. Improved Lots Within Corporate Limits .....	74,400	35,140	47.23	24
6. Business Property Within Corporate Limits .....	17,325	15,720	90.74	2
<b>TOTAL</b> .....	<b>\$272,248</b>	<b>\$160,152</b>	<b>58.82</b>	<b>106</b>
Farms .....	\$117,090	\$ 82,560	70.50	35

**TABLE 8B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Doddridge County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 62,348	\$ 33,692	54.04	64
\$2,000 to \$5,000 .....	93,225	59,270	63.58	26
\$5,000 to \$10,000 .....	82,675	38,830	46.96	13
\$10,000 and over .....	34,000	28,360	83.41	3
<b>TOTAL</b> .....	<b>\$272,248</b>	<b>\$160,152</b>	<b>58.82</b>	<b>106</b>

**TABLE 8C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Doddridge County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	1	.94	\$ 500	.18
10-20 .....	4	3.77	6,975	2.56
20-30 .....	13	12.26	33,700	12.38
30-40 .....	10	9.43	30,218	11.10
40-50 .....	21	19.81	50,800	18.66
50-60 .....	19	17.94	45,880	16.85
60-70 .....	14	13.21	37,850	13.90
70-80 .....	2	1.89	2,200	.81
80-90 .....	6	5.66	15,400	5.66
90 and over .....	16	15.09	48,725	17.90
<b>TOTAL</b> .....	<b>106</b>	<b>100.00</b>	<b>\$272,248</b>	<b>100.00</b>

## SUMMARY OF REAL PROPERTIES SOLD IN FAYETTE COUNTY IN 1950

TABLE 9A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Fayette County in 1950 According to Classification of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 152,690	\$ 18,180	11.91	161
2. Improved Lots Outside Corporate Limits .....	378,519	89,070	23.53	181
3. All Other Property Outside Corporate Limits .	20,200	4,030	19.95	17
4. Unimproved Lots Within Corporate Limits .....	137,602	18,135	13.18	125
5. Improved Lots Within Corporate Limits .....	1,174,896	256,980	21.87	286
6. Business Property Within Corporate Limits .....	119,500	24,800	20.75	7
TOTAL .....	\$1,983,407	\$411,195	20.73	777
Farms .....	\$ 9,200	\$ 1,240	13.48	9

TABLE 9B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Fayette County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 513,746	\$143,955	28.02	507
\$2,000 to \$5,000 .....	565,661	110,570	19.55	168
\$5,000 to \$10,000 .....	596,000	99,840	16.75	82
\$10,000 and over .....	308,000	56,830	18.45	20
TOTAL .....	\$1,983,407	\$411,195	20.73	777

TABLE 9C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Fayette County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	188	24.19	\$ 258,421	13.03
10-20 .....	270	34.75	1,049,360	52.91
20-30 .....	154	19.82	470,717	23.73
30-40 .....	52	6.69	93,761	4.73
40-50 .....	34	4.38	44,929	2.27
50-60 .....	17	2.19	17,500	.88
60-70 .....	14	1.80	9,389	.47
70-80 .....	9	1.16	10,500	.52
80-90 .....	10	1.29	6,500	.33
90 and over .....	29	3.73	22,330	1.13
TOTAL .....	777	100.00	\$1,983,407	100.00



## SUMMARY OF REAL PROPERTIES SOLD IN GILMER COUNTY IN 1950

**TABLE 10A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Gilmer County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 6,150	\$ 350	5.69	6
2. Improved Lots Outside Corporate Limits .....	31,600	6,050	19.14	12
3. All Other Property Outside Corporate Limits ...	120,885	48,050	39.75	74
4. Unimproved Lots Within Corporate Limits .....	16,208	2,940	18.14	16
5. Improved Lots Within Corporate Limits .....	100,200	25,610	25.56	30
6. Business Property Within Corporate Limits .....	51,000	14,800	29.02	4
TOTAL .....	\$326,043	\$97,800	29.99	142
Farms .....	\$105,208	\$45,970	43.69	62

**TABLE 10B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Gilmer County in 1950 According to Value Groups of the Property**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 85,330	\$33,540	39.31	91
\$2,000 to \$5,000 .....	128,613	35,400	27.52	39
\$5,000 to \$10,000 .....	60,100	13,560	22.56	8
\$10,000 and over .....	52,000	15,300	29.42	4
TOTAL .....	\$326,043	\$97,800	29.99	142

**TABLE 10C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Gilmer County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	18	12.68	\$ 33,475	10.27
10-20 .....	30	21.13	75,832	23.26
20-30 .....	28	19.72	102,340	31.39
30-40 .....	21	14.79	59,691	18.31
40-50 .....	9	6.34	12,060	3.69
50-60 .....	10	7.04	9,125	2.80
60-70 .....	9	6.34	17,925	5.50
70-80 .....	5	3.52	2,600	.79
80-90 .....	2	1.40	3,520	1.08
90 and over .....	10	7.04	9,475	2.91
TOTAL .....	142	100.00	\$326,043	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN GILMER COUNTY IN 1949

**TABLE 10AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Gilmer County in 1949 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 3,625	\$ 210	5.79	6
2. Improved Lots Outside Corporate Limits .....	15,150	3,610	23.83	4
3. All Other Property Outside Corporate Limits ...	160,501	57,700	35.95	63
4. Unimproved Lots Within Corporate Limits .....	10,050	1,450	14.43	9
5. Improved Lots Within Corporate Limits .....	35,050	8,980	25.62	11
6. Business Property Within Corporate Limits .....	12,000	2,180	18.17	1
<b>TOTAL</b> .....	<b>\$236,376</b>	<b>\$74,130</b>	<b>31.36</b>	<b>94</b>
Farms .....	\$128,351	\$51,880	40.42	49

**TABLE 10BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Gilmer County in 1949 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 42,111	\$19,260	45.74	54
\$2,000 to \$5,000 .....	92,540	27,150	29.34	28
\$5,000 to \$10,000 .....	69,725	12,250	17.57	10
\$10,000 and over .....	32,000	15,470	48.34	2
<b>TOTAL</b> .....	<b>\$236,376</b>	<b>\$74,130</b>	<b>31.36</b>	<b>94</b>

**TABLE 10CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Gilmer County in 1949**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	13	13.83	\$ 41,000	17.35
10-20 .....	15	15.96	55,440	23.45
20-30 .....	19	20.21	49,525	20.95
30-40 .....	9	9.58	20,575	8.70
40-50 .....	15	15.96	32,585	13.79
50-60 .....	6	6.38	8,350	3.53
60-70 .....	1	1.06	20,000	8.46
70-80 .....	4	4.26	4,150	1.76
80-90 .....	1	1.06	401	.17
90 and over .....	11	11.70	4,350	1.84
<b>TOTAL</b> .....	<b>94</b>	<b>100.00</b>	<b>\$236,376</b>	<b>100.00</b>

## SUMMARY OF REAL PROPERTIES SOLD IN GRANT COUNTY IN 1950

**TABLE 11A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Grant County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 15,898	\$ 3,435	21.61	21
2. Improved Lots Outside Corporate Limits .....	22,320	6,820	30.56	16
3. All Other Property Outside Corporate Limits ...	204,443	65,770	32.17	58
4. Unimproved Lots Within Corporate Limits .....	28,235	5,725	20.28	18
5. Improved Lots Within Corporate Limits .....	104,775	36,195	34.55	27
6. Business Property Within Corporate Limits .....	49,000	17,100	34.90	3
TOTAL .....	\$424,671	\$135,045	31.80	143
Farms .....	\$173,293	\$ 59,295	34.22	44

**TABLE 11B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Grant County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 71,530	\$ 30,566	42.73	89
\$2,000 to \$5,000 .....	96,043	29,605	30.82	27
\$5,000 to \$10,000 .....	147,598	35,760	24.23	21
\$10,000 and over .....	109,500	39,114	35.72	6
TOTAL .....	\$424,671	\$135,045	31.80	143

**TABLE 11C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Grant County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	5	3.50	\$ 22,500	5.29
10-20 .....	20	13.99	77,148	18.17
20-30 .....	39	27.27	152,255	35.85
30-40 .....	28	19.58	66,865	15.75
40-50 .....	18	12.59	58,850	13.86
50-60 .....	12	8.39	33,043	7.78
60-70 .....	9	6.29	2,625	.62
70-80 .....	3	2.10	7,200	1.69
80-90 .....	1	.70	85	.02
90 and over .....	8	5.59	4,100	.97
TOTAL .....	143	100.00	\$424,671	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN GRANT COUNTY IN 1949

**TABLE 11AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Grant County in 1949 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 3,980	\$ 1,370	34.42	16
2. Improved Lots Outside Corporate Limits .....	38,450	12,200	31.73	15
3. All Other Property Outside Corporate Limits ..	222,791	82,430	37.00	71
4. Unimproved Lots Within Corporate Limits .....	22,082	7,330	33.19	23
5. Improved Lots Within Corporate Limits .....	73,360	23,130	31.53	17
6. Business Property Within Corporate Limits .....	35,300	10,100	28.61	3
<b>TOTAL</b> .....	<b>\$395,973</b>	<b>\$136,560</b>	<b>34.49</b>	<b>145</b>
Farms .....	\$207,260	\$ 79,065	38.15	63

**TABLE 11BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Grant County in 1949 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 67,353	\$ 29,565	43.90	93
\$2,000 to \$5,000 .....	104,450	38,680	37.03	27
\$5,000 to \$10,000 .....	129,610	36,485	28.15	19
\$10,000 and over .....	94,550	31,830	33.66	6
<b>TOTAL</b> .....	<b>\$395,963</b>	<b>\$136,560</b>	<b>34.49</b>	<b>145</b>

**TABLE 11CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Grant County in 1949**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	3	2.07	\$ 2,257	.57
10-20 .....	18	12.41	49,850	12.59
20-30 .....	39	26.90	135,150	34.13
30-40 .....	30	20.69	135,485	34.22
40-50 .....	19	13.10	36,681	9.26
50-60 .....	7	4.83	8,675	2.19
60-70 .....	5	3.45	7,125	1.80
70-80 .....	6	4.14	6,705	1.70
80-90 .....	3	2.07	8,250	2.80
90 and over .....	15	10.34	5,785	1.46
<b>TOTAL</b> .....	<b>145</b>	<b>100.00</b>	<b>\$395,963</b>	<b>100.00</b>

## SUMMARY OF REAL PROPERTIES SOLD IN GREENBRIER COUNTY IN 1950

**TABLE 12A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Greenbrier County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 83,000	\$ 11,585	13.94	95
2. Improved Lots Outside Corporate Limits .....	142,500	33,880	23.77	71
3. All Other Property Outside Corporate Limits .	718,000	153,327	21.35	166
4. Unimproved Lots Within Corporate Limits .....	158,850	23,995	15.10	108
5. Improved Lots Within Corporate Limits .....	710,250	160,365	22.57	158
6. Business Property Within Corporate Limits .....	101,500	12,025	11.84	8
TOTAL .....	\$1,914,100	\$395,177	20.64	605
Farms .....	\$ 555,500	\$128,017	23.04	106

**TABLE 12B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Greenbrier County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 387,100	\$116,807	30.17	389
\$2,000 to \$5,000 .....	419,000	82,345	19.65	121
\$5,000 to \$10,000 .....	390,750	71,505	18.29	53
\$10,000 and over .....	717,250	124,520	17.36	43
TOTAL .....	\$1,914,100	\$395,177	20.64	606

**TABLE 12C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Greenbrier County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	147	24.26	\$ 508,500	21.34
10-20 .....	219	36.14	907,250	47.40
20-30 .....	88	14.52	323,500	16.90
30-40 .....	51	8.42	135,350	7.07
40-50 .....	23	3.79	48,500	2.53
50-60 .....	19	3.13	25,500	1.33
60-70 .....	18	2.97	25,000	1.31
70-80 .....	8	1.32	7,000	.37
80-90 .....	5	.83	5,000	.26
90 and over .....	28	4.62	28,500	1.49
TOTAL .....	606	100.00	\$1,914,100	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN HAMPSHIRE COUNTY IN 1950

TABLE 13A. Ratios of Assessed Values to Sales Values of Real Properties Sold  
in Hampshire County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 20,837	\$ 8,010	38.44	25
2. Improved Lots Outside Corporate Limits .....	45,085	20,430	45.31	19
3. All Other Property Outside Corporate Limits ...	462,146	241,490	52.25	102
4. Unimproved Lots Within Corporate Limits .....	29,015	6,430	22.16	22
5. Improved Lots Within Corporate Limits .....	97,505	48,980	50.23	20
6. Business Property Within Corporate Limits .....	29,500	7,500	25.42	2
TOTAL .....	\$684,088	\$332,840	48.65	190
Farms .....	\$425,486	\$225,980	53.11	88

TABLE 13B. Ratios of Assessed Values to Sales Values of Real Properties Sold  
in Hampshire County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 90,192	\$ 48,500	53.77	110
\$2,000 to \$5,000 .....	142,176	66,770	46.96	42
\$5,000 to \$10,000 .....	182,620	85,570	46.85	26
\$10,000 and over .....	269,100	132,000	49.05	12
TOTAL .....	\$684,088	\$332,840	48.65	190

TABLE 13C. Distribution of Ratios of Assessed Values to Sales Values of Real  
Properties Sold in Hampshire County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	9	4.74	\$ 27,900	4.08
10-20 .....	17	8.95	14,225	2.08
20-30 .....	15	7.89	44,175	6.46
30-40 .....	26	13.68	78,965	11.54
40-50 .....	60	31.58	322,596	47.16
50-60 .....	27	14.21	73,835	10.80
60-70 .....	12	6.32	81,030	11.84
70-80 .....	3	1.57	2,425	.35
80-90 .....	4	2.11	14,500	2.12
90 and over .....	17	8.95	24,437	3.57
TOTAL .....	190	100.00	\$684,088	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN HAMPSHIRE COUNTY IN 1949

**TABLE 13AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hampshire County in 1949 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 10,907	\$ 3,010	27.59	16
2. Improved Lots Outside Corporate Limits .....	32,985	13,910	42.17	14
3. All Other Property Outside Corporate Limits ...	203,466	110,735	54.42	92
4. Unimproved Lots Within Corporate Limits .....	16,650	4,440	26.67	18
5. Improved Lots Within Corporate Limits .....	116,450	49,700	42.68	25
6. Business Property Within Corporate Limits .....	10,000	2,900	29.00	1
<b>TOTAL</b> .....	<b>\$390,458</b>	<b>\$184,695</b>	<b>47.30</b>	<b>166</b>
Farms .....	\$187,250	\$102,835	54.92	79

**TABLE 13BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hampshire County in 1949 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 94,582	\$ 58,815	62.18	104
\$2,000 to \$5,000 .....	125,676	59,220	47.12	39
\$5,000 to \$10,000 .....	170,200	66,660	39.16	23
\$10,000 and over .....				
<b>TOTAL</b> .....	<b>\$390,458</b>	<b>\$184,695</b>	<b>47.30</b>	<b>166</b>

**TABLE 13CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Hampshire County in 1949**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	11	6.63	\$ 16,300	4.17
10-20 .....	8	4.82	17,510	4.48
20-30 .....	9	5.42	34,850	8.93
30-40 .....	29	17.47	96,066	24.60
40-50 .....	40	24.09	119,160	30.52
50-60 .....	23	13.86	54,125	13.86
60-70 .....	15	9.04	22,050	5.65
70-80 .....	8	4.82	14,550	3.73
80-90 .....	5	3.01	5,112	1.31
90 and over .....	18	10.84	10,735	2.75
<b>TOTAL</b> .....	<b>166</b>	<b>100.00</b>	<b>\$390,458</b>	<b>100.00</b>

## SUMMARY OF REAL PROPERTIES SOLD IN HANCOCK COUNTY IN 1950

**TABLE 14A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hancock County in 1950 According to Classification of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 35,000	\$ 5,150	14.71	35
2. Improved Lots Outside Corporate Limits .....	51,000	15,500	30.39	19
3. All Other Property Outside Corporate Limits	188,500	55,000	29.17	40
4. Unimproved Lots Within Corporate Limits .....	477,500	90,900	19.03	289
5. Improved Lots Within Corporate Limits .....	2,393,500	659,600	27.55	280
6. Business Property Within Corporate Limits .....	117,500	40,150	34.17	7
<b>TOTAL</b> .....	<b>\$3,263,000</b>	<b>\$866,300</b>	<b>26.54</b>	<b>670</b>
Farms .....	\$ 80,000	\$ 32,800	41.00	16

**TABLE 14B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hancock County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 316,000	\$ 99,900	31.61	315
\$2,000 to \$5,000 .....	453,500	164,750	36.32	118
\$5,000 to \$10,000 .....	818,500	201,500	24.65	106
\$10,000 and over .....	1,675,000	399,850	23.87	131
<b>TOTAL</b> .....	<b>\$3,263,000</b>	<b>\$866,300</b>	<b>26.54</b>	<b>670</b>

**TABLE 14C. Distribution of Ratios of Assessed Values of Real Properties Sold in Hancock County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	98	14.63	\$ 310,000	9.50
10-20 .....	196	29.25	712,000	21.82
20-30 .....	165	24.63	1,476,500	45.25
30-40 .....	101	15.07	455,000	13.94
40-50 .....	21	3.13	116,000	3.56
50-60 .....	37	5.52	62,500	1.92
60-70 .....	8	1.20	34,500	1.06
70-80 .....	19	2.84	55,500	1.70
80-90 .....	3	.45	5,500	.17
90 and over .....	22	3.28	35,500	1.08
<b>TOTAL</b> .....	<b>670</b>	<b>100.00</b>	<b>\$3,263,000</b>	<b>100.00</b>



## SUMMARY OF REAL PROPERTIES SOLD IN HARDY COUNTY IN 1950

**TABLE 15A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hardy County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 3,091	\$ 1,480	47.88	9
2. Improved Lots Outside Corporate Limits .....	15,525	8,205	52.85	9
3. All Other Property Outside Corporate Limits ...	143,310	65,930	46.01	37
4. Unimproved Lots Within Corporate Limits .....	11,625	6,010	51.70	18
5. Improved Lots Within Corporate Limits .....	37,442	20,550	54.88	14
6. Business Property Within Corporate Limits .....	20,000	7,500	37.50	2
TOTAL .....	\$230,993	\$109,675	47.48	89
Farms .....	\$143,010	\$ 65,780	46.00	36

**TABLE 15B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hardy County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 50,018	\$ 30,985	61.95	64
\$2,000 to \$5,000 .....	63,575	27,420	43.13	17
\$5,000 to \$10,000 .....	41,700	16,770	40.22	5
\$10,000 and over .....	75,700	34,500	45.57	3
TOTAL .....	\$230,993	\$109,675	47.48	89

**TABLE 15C. Distribution of Ratios of Assessed Value to Sales Values of Real Properties Sold in Hardy County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	1	1.12	\$ 500	.21
10-20 .....	3	3.37	7,200	3.12
20-30 .....	18	20.22	111,200	48.14
30-40 .....	30	33.71	47,421	20.53
40-50 .....	10	11.24	18,275	7.91
50-60 .....	10	11.24	30,675	13.28
60-70 .....	6	6.74	6,437	2.79
70-80 .....	2	2.25	1,775	.77
80-90 .....	9	10.11	7,510	3.25
90 and over .....	9	10.11	7,510	3.25
TOTAL .....	89	100.00	\$230,993	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN HARDY COUNTY IN 1949

**TABLE 15AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hardy County in 1949 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 1,725	\$ 795	46.09	5
2. Improved Lots Outside Corporate Limits .....	27,250	10,295	37.78	7
3. All Other Property Outside Corporate Limits ...	213,040	90,810	42.63	59
4. Unimproved Lots Within Corporate Limits .....	6,475	3,775	58.30	14
5. Improved Lots Within Corporate Limits .....	64,906	25,340	39.04	20
6. Business Property Within Corporate Limits .....	26,500	8,100	30.57	2
TOTAL .....	\$339,896	\$139,115	40.93	107
Farms .....	\$204,140	\$ 86,790	42.51	49

**TABLE 15BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hardy County in 1949 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 46,131	\$ 25,595	55.48	66
\$2,000 to \$5,000 .....	78,325	36,770	46.95	21
\$5,000 to \$10,000 .....	104,790	39,280	37.48	14
\$10,000 and over .....	110,650	37,470	33.86	6
TOTAL .....	\$339,896	\$139,115	40.93	107

**TABLE 15CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Hardy County in 1949**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	2	1.87	\$ 7,200	2.12
10-20 .....	3	2.80	22,100	6.50
20-30 .....	8	7.48	37,150	10.93
30-40 .....	18	16.82	120,750	35.53
40-50 .....	38	35.51	97,646	28.73
50-60 .....	14	13.08	20,475	6.02
60-70 .....	11	10.28	17,150	5.04
70-80 .....	7	6.54	15,450	4.55
80-90 .....	1	.94	450	.13
90 and over .....	5	4.68	1,525	.45
TOTAL .....	107	100.00	\$339,896	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN HARRISON COUNTY IN 1950

**TABLE 16A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Harrison County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 112,545	\$ 30,400	27.01	69
2. Improved Lots Outside Corporate Limits .....	571,950	214,750	37.55	182
3. All Other Property Outside Corporate Limits ..	652,800	309,840	47.46	126
4. Unimproved Lots Within Corporate Limits .....	364,400	122,005	33.48	226
5. Improved Lots Within Corporate Limits .....	1,895,388	826,770	43.62	360
6. Business Property Within Corporate Limits .....	532,525	194,800	36.58	33
TOTAL .....	\$4,129,608	\$1,698,565	41.13	996
Farms .....	\$ 315,600	\$ 177,950	56.38	52

**TABLE 16B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Harrison County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 579,675	\$ 239,745	41.35	426
\$2,000 to \$5,000 .....	1,122,333	467,670	41.66	318
\$5,000 to \$10,000 .....	1,285,700	534,500	41.57	180
\$10,000 and over .....	1,141,900	456,600	39.98	72
TOTAL .....	\$4,129,608	\$1,698,565	41.13	996

**TABLE 16C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Harrison County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	42	4.22	\$ 87,175	2.11
10-20 .....	91	9.14	229,445	5.56
20-30 .....	154	15.46	657,650	15.93
30-40 .....	250	25.10	1,203,813	29.15
40-50 .....	228	22.89	1,134,800	27.48
50-60 .....	98	9.84	387,000	9.37
60-70 .....	52	5.22	199,100	4.82
70-80 .....	40	4.02	126,550	3.06
80-90 .....	12	1.20	27,350	.66
90 and over .....	29	2.91	76,725	1.86
TOTAL .....	996	100.00	\$4,129,608	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN JACKSON COUNTY IN 1950

**TABLE 17A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Jefferson County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 1,000	\$ 150	15.00	2
2. Improved Lots Outside Corporate Limits .....	2,000	430	21.50	1
3. All Other Property Outside Corporate Limits ...	428,400	103,710	24.20	104
4. Unimproved Lots Within Corporate Limits .....	55,000	5,895	10.71	33
5. Improved Lots Within Corporate Limits .....	129,900	24,170	18.60	34
6. Business Property Within Corporate Limits .....	34,500	7,040	20.40	10
TOTAL .....	\$650,800	\$141,395	21.72	184
Farms .....	\$372,400	\$ 95,020	25.51	86

**TABLE 17B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Jackson County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$105,200	\$ 32,440	30.84	91
\$2,000 to \$5,000 .....	174,700	38,785	22.20	50
\$5,000 to \$10,000 .....	274,900	54,690	19.89	38
\$10,000 and over .....	96,000	15,480	16.12	5
TOTAL .....	\$650,800	\$141,395	21.72	184

**TABLE 17C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Jackson County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	26	14.13	\$ 75,500	11.60
10-20 .....	50	27.17	282,100	43.35
20-30 .....	29	15.76	122,200	18.78
30-40 .....	22	11.96	76,500	11.75
40-50 .....	16	8.70	35,000	5.38
50-60 .....	13	7.07	29,000	4.46
60-70 .....	6	3.26	11,000	1.69
70-80 .....	12	6.52	11,000	1.69
80-90 .....	1	.54	500	.07
90 and over .....	9	4.89	8,000	1.23
TOTAL .....	184	100.00	\$650,800	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN JEFFERSON COUNTY IN 1950

**TABLE 18A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Jefferson County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 16,000	\$ 2,225	13.91	24
2. Improved Lots Outside Corporate Limits .....	40,500	13,130	32.42	20
3. All Other Property Outside Corporate Limits ...	233,500	113,150	48.46	32
4. Unimproved Lots Within Corporate Limits .....	42,500	10,950	25.76	43
5. Improved Lots Within Corporate Limits .....	142,000	42,220	29.73	38
6. Business Property Within Corporate Limits .....	70,500	17,300	24.54	5
TOTAL .....	\$545,000	\$198,975	36.51	162
Farms .....	\$193,000	\$106,790	55.33	24

**TABLE 18B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Jefferson County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 89,000	\$ 36,695	41.23	97
\$2,000 to \$5,000 .....	125,000	39,150	31.32	36
\$5,000 to \$10,000 .....	113,000	36,380	32.19	14
\$10,000 and over .....	218,000	86,750	39.79	15
TOTAL .....	\$545,000	\$198,975	36.51	162

**TABLE 18C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Jefferson County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	20	12.35	\$ 19,500	3.58
10-20 .....	41	25.31	84,500	15.50
20-30 .....	34	20.99	193,000	35.41
30-40 .....	30	18.52	83,000	15.23
40-50 .....	10	6.17	61,000	11.20
50-60 .....	8	4.94	2,000	.36
60-70 .....	2	1.23	4,000	.73
70-80 .....	3	1.85	9,500	1.74
80-90 .....	5	3.08	27,500	5.05
90 and over .....	9	5.56	61,000	11.20
TOTAL .....	162	100.00	\$545,000	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN JEFFERSON COUNTY IN 1949

**TABLE 18AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Jefferson County in 1949 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 21,000	\$ 1,510	7.19	20
2. Improved Lots Outside Corporate Limits .....	89,000	26,335	29.59	29
3. All Other Property Outside Corporate Limits .	366,000	139,124	38.01	30
4. Unimproved Lots Within Corporate Limits .....	48,000	8,030	16.73	48
5. Improved Lots Within Corporate Limits .....	376,500	94,390	25.07	64
6. Business Property Within Corporate Limits .....	104,500	18,000	17.22	5
TOTAL .....	\$1,005,000	\$287,389	28.60	196
Farms .....	\$ 325,500	\$130,864	40.20	23

**TABLE 18BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Jefferson County in 1949 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 91,000	\$ 28,915	31.77	99
\$2,000 to \$5,000 .....	120,000	34,324	28.60	35
\$5,000 to \$10,000 .....	217,500	54,235	24.94	29
\$10,000 and over .....	576,500	169,915	29.47	33
TOTAL .....	\$1,005,000	\$287,389	28.60	196

**TABLE 18CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Jefferson County in 1949**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	32	16.33	\$ 67,000	6.67
10-20 .....	60	30.61	297,000	29.55
20-30 .....	39	19.90	228,500	22.74
30-40 .....	32	16.33	283,500	28.21
40-50 .....	8	4.08	44,000	4.38
50-60 .....	5	2.55	42,500	4.22
60-70 .....	5	2.55	4,500	.45
70-80 .....	4	2.04	9,000	.90
80-90 .....	2	1.02	17,500	1.74
90 and over .....	9	4.59	11,500	1.14
TOTAL .....	196	100.00	\$1,005,000	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN KANAWHA COUNTY IN 1950

TABLE 19A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Kanawha County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 1,163,100	\$ 167,256	14.38	586
2. Improved Lots Outside Corporate Limits .....	2,382,821	611,700	25.67	562
3. All Other Property Outside Corporate Limits .	692,610	157,150	22.69	173
4. Unimproved Lots Within Corporate Limits .....	1,777,591	330,425	18.59	707
5. Improved Lots Within Corporate Limits .....	11,385,431	3,020,880	26.53	1,367
6. Business Property Within Corporate Limits .....	1,782,000	571,450	32.06	55
TOTAL .....	\$19,183,553	\$4,858,861	25.32	3,450
Farms .....	\$ 182,335	\$ 52,550	28.82	52

TABLE 19B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Kanawha County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 1,809,060	\$ 660,881	36.53	1,372
\$2,000 to \$5,000 .....	2,827,478	749,000	26.49	819
\$5,000 to \$10,000 .....	6,039,185	1,377,680	22.81	779
\$10,000 and over .....	8,507,830	2,071,300	24.35	480
TOTAL .....	\$19,183,553	\$4,858,861	25.32	3,450

TABLE 19C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Kanawha County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	529	15.33	\$ 2,004,050	10.45
10-20 .....	1,251	36.26	6,110,100	31.85
20-30 .....	888	25.74	7,651,537	39.89
30-40 .....	269	7.80	1,590,671	8.29
40-50 .....	153	4.43	689,660	3.59
50-60 .....	83	2.41	355,770	1.85
60-70 .....	54	1.57	237,430	1.24
70-80 .....	37	1.07	87,500	.46
80-90 .....	27	.78	111,335	.58
90 and over .....	159	4.61	345,500	1.80
TOTAL .....	3,450	100.00	\$19,183,553	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN LEWIS COUNTY IN 1950

**TABLE 20A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Lewis County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 9,900	\$ 1,550	15.66	9
2. Improved Lots Outside Corporate Limits .....	44,500	11,720	26.34	20
3. All Other Property Outside Corporate Limits ....	70,907	38,240	53.92	28
4. Unimproved Lots Within Corporate Limits .....	57,075	10,140	17.76	53
5. Improved Lots Within Corporate Limits .....	307,700	109,970	35.74	113
6. Business Property Within Corporate Limits .....	38,000	26,850	70.66	7
TOTAL .....	\$528,082	\$198,470	37.58	230
Farms .....	\$ 50,407	\$ 20,200	40.07	22

**TABLE 20B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Lewis County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$139,048	\$ 60,950	43.83	138
\$2,000 to \$5,000 .....	261,034	94,690	36.27	74
\$5,000 to \$10,000 .....	114,500	40,430	35.31	17
\$10,000 and over .....	13,500	2,400	17.78	1
TOTAL .....	\$528,082	\$198,470	37.58	230

**TABLE 20C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Lewis County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	18	7.82	\$ 34,700	6.57
10-20 .....	33	14.34	82,500	15.62
20-30 .....	35	15.21	106,500	20.17
30-40 .....	47	20.43	110,673	20.96
40-50 .....	30	13.04	97,034	18.37
50-60 .....	18	7.82	25,050	4.74
60-70 .....	8	3.48	16,625	3.15
70-80 .....	10	4.34	18,000	3.41
80-90 .....	4	1.74	8,000	1.51
90 and over .....	27	11.74	29,000	5.49
TOTAL .....	230	99.96	\$528,082	99.99



## SUMMARY OF REAL PROPERTIES SOLD IN LINCOLN COUNTY IN 1950

**TABLE 21A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Lincoln County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 35,825	\$ 1,360	3.80	27
2. Improved Lots Outside Corporate Limits .....	25,000	6,235	24.94	11
3. All Other Property Outside Corporate Limits ...	140,600	37,800	26.88	67
4. Unimproved Lots Within Corporate Limits .....	21,600	2,875	13.31	12
5. Improved Lots Within Corporate Limits .....	79,000	29,700	37.59	14
6. Business Property Within Corporate Limits .....	48,000	9,800	20.42	3
<b>TOTAL</b> .....	<b>\$350,025</b>	<b>\$87,770</b>	<b>25.08</b>	<b>134</b>
Farms .....	\$117,250	\$34,180	29.15	53

**TABLE 21B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Lincoln County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$112,025	\$27,420	24.48	90
\$2,000 to \$5,000 .....	110,500	25,405	22.99	31
\$5,000 to \$10,000 .....	74,500	21,245	28.52	11
\$10,000 and over .....	53,000	13,700	25.85	2
<b>TOTAL</b> .....	<b>\$350,025</b>	<b>\$87,770</b>	<b>25.08</b>	<b>134</b>

**TABLE 21C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Lincoln County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	33	24.63	\$ 61,600	17.60
10-20 .....	36	26.86	115,575	33.02
20-30 .....	23	17.16	70,750	20.21
30-40 .....	14	10.45	42,500	12.14
40-50 .....	13	9.70	26,700	7.63
50-60 .....	3	2.24	17,000	4.86
60-70 .....	4	2.99	7,900	2.26
70-80 .....	2	1.49	1,500	.43
80-90 .....	2	1.49	3,500	.99
90 and over .....	4	2.99	3,000	.86
<b>TOTAL</b> .....	<b>134</b>	<b>100.00</b>	<b>\$350,025</b>	<b>100.00</b>

## SUMMARY OF REAL PROPERTIES SOLD IN MARSHALL COUNTY IN 1950

**TABLE 22A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Marshall County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 78,000	\$ 11,950	15.32	54
2. Improved Lots Outside Corporate Limits .....	125,000	39,010	31.21	31
3. All Other Property Outside Corporate Limits ..	270,500	114,800	42.44	94
4. Unimproved Lots Within Corporate Limits .....	88,000	35,390	40.22	95
5. Improved Lots Within Corporate Limits .....	880,500	320,570	36.41	162
6. Business Property Within Corporate Limits .....	97,000	43,820	45.18	3
TOTAL .....	\$1,539,000	\$565,540	36.75	439
Farms .....	\$ 200,000	\$ 99,810	49.91	60

**TABLE 22B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Marshall County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 222,000	\$101,010	45.50	227
\$2,000 to \$5,000 .....	333,500	107,660	32.28	91
\$5,000 to \$10,000 .....	774,500	268,050	34.61	109
\$10,000 and over .....	209,000	88,820	42.49	12
TOTAL .....	\$1,539,000	\$565,540	36.75	439

**TABLE 22C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Marshall County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	23	5.24	\$ 73,000	4.74
10-20 .....	70	15.95	150,000	9.75
20-30 .....	87	19.82	337,500	21.93
30-40 .....	113	25.74	445,000	28.91
40-50 .....	71	16.17	402,000	26.12
50-60 .....	25	5.69	54,500	3.54
60-70 .....	6	1.37	15,000	.98
70-80 .....	12	2.73	17,500	1.14
80-90 .....	5	1.14	9,500	.62
90 and over .....	27	6.15	35,000	2.27
TOTAL .....	439	100.00	\$1,539,000	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN MASON COUNTY IN 1950

**TABLE 23A. Ratios or Assessed Values to Sales Values of Real Properties Sold in Mason County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits .....	\$ 25,700	\$ 1,895	7.37	21
2. Improved Lots Outside				
Corporate Limits .....	114,075	31,925	27.98	46
3. All Other Property				
Outside Corporate Limits ..	441,372	154,885	35.09	118
4. Unimproved Lots Within				
Corporate Limits .....	77,500	12,215	15.76	62
5. Improved Lots Within				
Corporate Limits .....	720,332	164,400	22.82	142
6. Business Property Within				
Corporate Limits .....	109,583	30,490	27.82	11
TOTAL .....	\$1,488,562	\$395,810	26.59	400
Farms .....	\$ 372,722	\$141,980	38.09	93

**TABLE 23B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Mason County in 1950 According to Classifications of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 246,229	\$100,235	40.71	210
\$2,000 to \$5,000 .....	325,450	87,520	26.89	91
\$5,000 to \$10,000 .....	601,200	125,775	20.92	82
\$10,000 and over .....	315,683	82,280	26.06	17
TOTAL .....	\$1,488,562	\$395,810	26.59	400

**TABLE 23C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Mason County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	57	14.25	\$ 127,500	8.56
10-20 .....	122	30.50	608,716	40.89
20-30 .....	74	18.50	334,100	22.45
30-40 .....	49	12.25	224,200	15.07
40-50 .....	24	6.00	69,807	4.68
50-60 .....	20	5.00	37,117	2.50
60-70 .....	15	3.75	27,575	1.85
70-80 .....	9	2.25	15,500	1.04
80-90 .....	5	1.25	13,900	.93
90 and over .....	25	6.25	30,147	2.03
TOTAL .....	400	100.00	\$1,488,562	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN MERCER COUNTY IN 1950

TABLE 24A. Ratios of Assessed Values to Sales Values of Real Properties Sold  
in Mercer County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 119,234	\$ 19,000	15.94	66
2. Improved Lots Outside Corporate Limits .....	611,344	157,890	25.83	149
3. All Other Property Outside Corporate Limits ..	388,175	99,190	25.55	94
4. Unimproved Lots Within Corporate Limits .....	242,325	47,970	19.80	90
5. Improved Lots Within Corporate Limits .....	1,831,488	572,235	31.24	257
6. Business Property Within Corporate Limits .....	245,000	106,280	43.37	11
TOTAL .....	\$3,437,566	\$1,002,565	29.16	667
Farms .....	\$ 175,075	\$ 52,550	30.02	45

TABLE 24B. Ratios of Assessed Values to Sales Values of Real Properties Sold  
in Mercer County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 282,842	\$ 130,890	46.28	208
\$2,000 to \$5,000 .....	874,824	279,450	31.94	243
\$5,000 to \$10,000 .....	1,001,400	263,105	26.27	135
\$10,000 and over .....	1,278,500	329,120	25.74	81
TOTAL .....	\$3,437,566	\$1,002,565	29.16	667

TABLE 24C. Distribution of Ratios of Assessed Values to Sales Values of Real  
Properties Sold in Mercer County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	36	5.40	\$ 180,500	5.25
10-20 .....	133	27.44	1,008,902	29.36
20-30 .....	233	34.93	1,376,156	40.03
30-40 .....	84	12.59	462,600	13.47
40-50 .....	34	5.10	112,065	3.26
50-60 .....	25	3.75	93,650	2.72
60-70 .....	12	1.80	33,158	.96
70-80 .....	11	1.65	30,000	.87
80-90 .....	6	.89	12,500	.36
90 and over .....	43	6.45	128,035	3.72
TOTAL .....	667	100.00	\$3,437,566	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN MINERAL COUNTY IN 1950

**TABLE 25A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Mineral County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 70,500	\$ 16,720	23.72	82
2. Improved Lots Outside Corporate Limits .....	154,000	72,000	46.75	49
3. All Other Property Outside Corporate Limits ..	306,500	130,680	42.64	113
4. Unimproved Lots Within Corporate Limits .....	54,000	14,450	26.76	49
5. Improved Lots Within Corporate Limits .....	365,000	175,820	48.17	86
6. Business Property Within Corporate Limits .....	91,000	35,500	39.01	2
TOTAL .....	\$1,041,000	\$445,170	42.76	381
Farms .....	\$ 228,000	\$101,550	44.54	66

**TABLE 25B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Mineral County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 202,500	\$ 90,270	44.58	231
\$2,000 to \$5,000 .....	354,500	160,690	45.33	95
\$5,000 to \$10,000 .....	328,500	131,050	39.89	48
\$10,000 and over .....	155,500	63,160	40.62	7
TOTAL .....	\$1,041,000	\$445,170	42.76	381

**TABLE 25C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Mineral County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	32	8.40	\$ 80,000	7.68
10-20 .....	49	12.86	54,500	5.24
20-30 .....	59	15.49	118,500	11.38
30-40 .....	66	17.32	245,000	23.54
40-50 .....	53	13.91	211,500	20.32
50-60 .....	54	14.17	208,500	20.03
60-70 .....	23	6.04	66,500	6.38
70-80 .....	14	3.67	23,000	2.20
80-90 .....	5	1.31	12,500	1.20
90 and over .....	26	6.82	21,000	2.02
TOTAL .....	381	99.99	\$1,041,000	99.99

## SUMMARY OF REAL PROPERTIES SOLD IN MONONGALIA COUNTY IN 1950

**TABLE 26A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Monongalia County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 48,600	\$ 8,150	16.80	38
2. Improved Lots Outside Corporate Limits .....	230,933	64,075	27.75	70
3. All Other Property Outside Corporate Limits ..	505,775	144,770	28.62	99
4. Unimproved Lots Within Corporate Limits .....	407,375	104,374	25.62	251
5. Improved Lots Within Corporate Limits .....	2,450,436	878,350	35.79	324
6. Business Property Within Corporate Limits .....	493,100	157,000	31.84	10
TOTAL .....	\$4,136,219	\$1,356,719	32.80	792
Farms .....	\$ 446,000	\$ 137,820	30.90	56

**TABLE 26B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Monongalia County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 418,750	\$ 130,774	31.22	348
\$2,000 to \$5,000 .....	610,464	228,495	37.42	172
\$5,000 to \$10,000 .....	1,368,565	448,895	32.80	185
\$10,000 and over .....	1,738,440	548,555	31.55	87
TOTAL .....	\$4,136,219	\$1,356,719	32.80	792

**TABLE 26C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Monongalia County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	31	3.91	\$ 199,000	4.81
10-20 .....	124	15.66	434,575	10.51
20-30 .....	186	23.49	1,009,982	24.42
30-40 .....	214	27.02	1,484,305	35.89
40-50 .....	92	11.62	506,094	12.23
50-60 .....	69	8.71	274,578	6.63
60-70 .....	31	3.91	136,010	3.29
70-80 .....	24	3.03	49,175	1.19
80-90 .....	6	.76	8,500	.21
90 and over .....	15	1.89	34,000	.82
TOTAL .....	792	100.00	\$4,136,219	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN MONROE COUNTY IN 1950

**TABLE 27A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Monroe County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 18,775	\$ 3,150	16.78	25
2. Improved Lots Outside Corporate Limits .....	29,275	9,450	32.28	18
3. All Other Property Outside Corporate Limits ....	284,825	112,790	39.60	66
4. Unimproved Lots Within Corporate Limits .....	7,000	1,100	15.71	6
5. Improved Lots Within Corporate Limits .....	31,500	7,900	25.08	11
6. Business Property Within Corporate Limits .....	25,500	19,300	75.69	2
TOTAL .....	\$396,875	\$153,690	38.73	128
Farms .....	\$258,700	\$106,900	41.32	48

**TABLE 27B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Monroe County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 72,375	\$ 30,940	42.75	84
\$2,000 to \$5,000 .....	82,000	25,450	31.04	24
\$5,000 to \$10,000 .....	93,000	24,900	26.77	12
\$10,000 and over .....	149,500	72,400	48.43	8
TOTAL .....	\$396,875	\$153,690	38.73	128

**TABLE 27C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Monroe County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	15	11.72	\$ 22,500	5.67
10-20 .....	33	25.78	78,000	19.65
20-30 .....	9	7.03	42,775	10.78
30-40 .....	21	16.41	101,300	25.52
40-50 .....	12	9.38	64,400	16.23
50-60 .....	10	7.81	17,500	4.41
60-70 .....	8	6.25	12,025	3.03
70-80 .....	3	2.34	25,900	6.53
80-90 .....	5	3.90	14,500	3.65
90 and over .....	12	9.38	17,975	4.53
TOTAL .....	128	100.00	\$396,875	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN MORGAN COUNTY IN 1950

**TABLE 28A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Morgan County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 4,975	\$ 885	17.79	7
2. Improved Lots Outside Corporate Limits .....	32,267	11,700	36.26	17
3. All Other Property Outside Corporate Limits ...	159,122	75,905	47.70	46
4. Unimproved Lots Within Corporate Limits .....	59,750	24,880	41.64	31
5. Improved Lots Within Corporate Limits .....	99,413	37,200	37.42	22
6. Business Property Within Corporate Limits .....	56,470	18,200	32.23	3
<b>TOTAL</b> .....	<b>\$411,997</b>	<b>\$168,770</b>	<b>40.96</b>	<b>126</b>
Farms .....	\$140,722	\$ 70,200	49.89	34

**TABLE 28B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Morgan County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 72,735	\$ 34,730	47.75	75
\$2,000 to \$5,000 .....	111,984	38,945	34.78	32
\$5,000 to \$10,000 .....	95,808	36,775	38.38	14
\$10,000 and over .....	131,470	58,320	44.36	5
<b>TOTAL</b> .....	<b>\$411,997</b>	<b>\$168,770</b>	<b>40.96</b>	<b>126</b>

**TABLE 28C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Morgan County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	2	1.59	\$ 4,500	1.09
10-20 .....	18	14.29	42,663	10.36
20-30 .....	18	14.29	76,675	18.61
30-40 .....	32	25.40	125,917	30.56
40-50 .....	21	16.67	59,270	14.39
50-60 .....	13	10.32	42,592	10.34
60-70 .....	4	3.17	42,795	10.39
70-80 .....	5	3.96	9,500	2.30
80-90 .....	5	3.96	4,000	.97
90 and over .....	8	6.35	4,085	.99
<b>TOTAL</b> .....	<b>126</b>	<b>100.00</b>	<b>\$411,997</b>	<b>100.00</b>



## SUMMARY OF REAL PROPERTIES SOLD IN McDOWELL COUNTY IN 1950

**TABLE 29A. Ratios of Assessed Values to Sales Values of Real Properties Sold in McDowell County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 106,178	\$ 29,900	28.16	118
2. Improved Lots Outside Corporate Limits .....	121,422	32,010	26.36	52
3. All Other Property Outside Corporate Limits .	115,880	61,720	53.26	63
4. Unimproved Lots Within Corporate Limits .....	131,540	36,050	27.40	113
5. Improved Lots Within Corporate Limits .....	882,480	236,690	26.82	172
6. Business Property Within Corporate Limits .....	311,000	182,870	58.80	6
TOTAL .....	\$1,668,500	\$578,870	34.69	524
Farms .....	\$ 79,500	\$ 45,360	57.06	30

**TABLE 29B. Ratios of Assessed Values to Sales Values of Real Properties Sold in McDowell County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 307,225	\$101,450	33.02	359
\$2,000 to \$5,000 .....	334,680	87,550	26.15	97
\$5,000 to \$10,000 .....	275,395	79,920	29.02	38
\$10,000 and over .....	751,200	309,950	41.26	30
TOTAL .....	\$1,668,500	\$578,870	34.69	524

**TABLE 29C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in McDowell County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	15	2.86	\$ 35,050	2.10
10-20 .....	97	18.51	355,300	21.29
20-30 .....	205	39.12	652,717	39.12
30-40 .....	84	16.03	271,810	16.29
40-50 .....	32	6.11	29,705	1.78
50-60 .....	19	3.63	28,875	1.73
60-70 .....	14	2.67	194,471	11.66
70-80 .....	9	1.72	16,800	1.01
80-90 .....	4	.76	48,425	2.90
90 and over .....	45	8.59	35,347	2.12
TOTAL .....	524	100.00	\$1,668,500	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN NICHOLAS COUNTY IN 1950

**TABLE 30A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Nicholas County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 92,264	\$ 13,995	15.17	118
2. Improved Lots Outside Corporate Limits .....	121,633	38,410	31.58	57
3. All Other Property Outside Corporate Limits ...	319,756	113,855	35.61	145
4. Unimproved Lots Within Corporate Limits .....	72,471	17,075	23.56	60
5. Improved Lots Within Corporate Limits .....	166,450	52,765	31.70	46
6. Business Property Within Corporate Limits .....	26,000	7,000	26.92	2
<b>TOTAL</b> .....	<b>\$798,574</b>	<b>\$243,100</b>	<b>30.44</b>	<b>428</b>
Farms .....	\$211,365	\$ 86,610	40.98	76

**TABLE 30B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Nicholas County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$262,545	\$ 99,135	37.76	325
\$2,000 to \$5,000 .....	236,329	63,310	26.79	71
\$5,000 to \$10,000 .....	172,700	38,955	22.56	24
\$10,000 and over .....	127,000	41,700	32.83	8
<b>TOTAL</b> .....	<b>\$798,574</b>	<b>\$243,100</b>	<b>30.44</b>	<b>428</b>

**TABLE 30C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Nicholas County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	53	12.38	\$ 99,400	12.45
10-20 .....	75	17.52	162,590	20.36
20-30 .....	87	20.33	210,520	26.36
30-40 .....	85	19.86	188,815	23.64
40-50 .....	45	10.51	42,447	5.32
50-60 .....	16	3.74	47,751	5.99
60-70 .....	24	5.61	24,549	3.07
70-80 .....	5	1.17	2,500	.31
80-90 .....	5	1.17	4,555	.57
90 and over .....	33	7.71	15,447	1.93
<b>TOTAL</b> .....	<b>428</b>	<b>100.00</b>	<b>\$798,574</b>	<b>100.00</b>

## SUMMARY OF REAL PROPERTIES SOLD IN OHIO COUNTY IN 1950

**TABLE 31A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Ohio County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 266,500	\$ 89,750	39.62	166
2. Improved Lots Outside Corporate Limits .....	582,500	249,125	42.76	101
3. All Other Property Outside Corporate Limits ..	592,000	284,275	48.01	76
4. Unimproved Lots Within Corporate Limits .....	526,000	221,175	42.04	219
5. Improved Lots Within Corporate Limits .....	3,787,500	1,665,625	43.71	421
6. Business Property Within Corporate Limits .....	551,000	227,750	41.33	12
TOTAL .....	\$6,265,500	\$2,727,700	43.53	995
Farms .....	\$ 173,000	\$ 92,075	53.22	24

**TABLE 31B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Ohio County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 413,000	\$ 229,275	55.51	358
\$2,000 to \$5,000 .....	782,000	343,250	43.89	217
\$5,000 to \$10,000 .....	1,816,000	767,975	42.28	237
\$10,000 and over .....	3,254,500	1,387,200	42.62	183
TOTAL .....	\$6,265,500	\$2,727,700	43.53	995

**TABLE 31C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Ohio County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	13	1.30	\$ 64,000	1.02
10-20 .....	42	4.22	118,000	1.88
20-30 .....	73	7.34	339,900	5.41
30-40 .....	336	33.77	1,377,500	21.99
40-50 .....	369	37.09	3,716,500	59.32
50-60 .....	51	5.13	352,500	5.63
60-70 .....	18	1.81	67,500	1.08
70-80 .....	29	2.91	136,500	2.18
80-90 .....	5	.50	5,500	.08
90 and over .....	59	5.93	88,500	1.41
TOTAL .....	995	100.00	\$6,265,500	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN PENDLETON COUNTY IN 1950

**TABLE 32A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pendleton County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 3,788	\$ 405	10.69	11
2. Improved Lots Outside Corporate Limits .....	15,350	4,565	29.74	12
3. All Other Property Outside Corporate Limits ..	185,482	65,600	35.37	74
4. Unimproved Lots Within Corporate Limits .....	6,510	3,040	46.69	6
5. Improved Lots Within Corporate Limits .....	16,300	9,500	58.28	6
6. Business Property Within Corporate Limits .....	16,000	3,000	18.75	1
TOTAL .....	\$243,430	\$86,110	35.37	110
Farms .....	\$148,237	\$59,545	40.17	52

**TABLE 32B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pendleton County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 63,717	\$26,020	40.84	76
\$2,000 to \$5,000 .....	80,125	36,660	45.75	22
\$5,000 to \$10,000 .....	61,088	15,555	25.46	9
\$10,000 and over .....	38,500	7,875	20.45	3
TOTAL .....	\$243,430	\$86,110	35.37	110

**TABLE 32C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Pendleton County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	18	16.36	\$ 29,100	11.95
10-20 .....	19	17.27	59,774	24.55
20-30 .....	21	19.09	62,913	25.84
30-40 .....	9	8.18	23,050	9.48
40-50 .....	9	8.18	26,550	10.91
50-60 .....	11	10.00	13,570	5.57
60-70 .....	5	4.55	8,300	3.41
70-80 .....	1	.91	5,000	2.05
80-90 .....	2	1.82	550	.23
90 and over .....	15	13.64	14,623	6.01
TOTAL .....	110	100.00	\$243,430	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN PENDLETON COUNTY IN 1949

**TABLE 32AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pendleton County in 1949 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 720	\$ 115	15.97	5
2. Improved Lots Outside Corporate Limits .....	6,800	680	10.00	3
3. All Other Property Outside Corporate Limits ...	121,430	43,100	35.49	47
4. Unimproved Lots Within Corporate Limits .....	1,510	510	33.77	2
5. Improved Lots Within Corporate Limits .....	4,900	3,750	76.53	4
6. Business Property Within Corporate Limits .....	18,500	3,100	16.76	2
<b>TOTAL</b> .....	<b>\$153,860</b>	<b>\$51,255</b>	<b>33.31</b>	<b>63</b>
Farms .....	\$115,380	\$41,555	36.02	38

**TABLE 32BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pendleton County in 1949 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 30,060	\$14,590	48.54	42
\$2,000 to \$5,000 .....	55,300	15,335	27.73	15
\$5,000 to \$10,000 .....	20,500	9,330	45.51	3
\$10,000 and over .....	48,000	12,000	25.00	3
<b>TOTAL</b> .....	<b>\$153,860</b>	<b>\$51,255</b>	<b>33.31</b>	<b>63</b>

**TABLE 32CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Pendleton County in 1949.**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	6	9.52	\$ 14,500	9.42
10-20 .....	14	22.22	27,700	18.00
20-30 .....	11	17.46	68,100	44.26
30-40 .....	9	14.29	16,500	10.72
40-50 .....	2	3.17	4,560	2.96
50-60 .....	5	7.94	5,300	3.45
60-70 .....	2	3.17	5,000	3.25
70-80 .....	4	6.35	2,400	1.56
80-90 .....	1	1.59	115	.07
90 and over .....	9	14.29	9,685	6.30
<b>TOTAL</b> .....	<b>63</b>	<b>100.00</b>	<b>\$153,860</b>	<b>99.99</b>

## SUMMARY OF REAL PROPERTIES SOLD IN PLEASANTS COUNTY IN 1950

**TABLE 33A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pleasants County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 26,000	\$ 5,030	19.35	29
2. Improved Lots Outside Corporate Limits .....	27,000	6,825	25.28	10
3. All Other Property Outside Corporate Limits ...	81,000	44,290	54.68	41
4. Unimproved Lots Within Corporate Limits .....	23,700	3,865	16.31	15
5. Improved Lots Within Corporate Limits .....	119,500	44,585	37.31	24
6. Business Property Within Corporate Limits .....	29,000	4,830	16.66	3
<b>TOTAL</b> .....	<b>\$306,200</b>	<b>\$109,425</b>	<b>35.74</b>	<b>122</b>
Farms .....	\$ 68,000	\$ 39,140	57.56	33

**TABLE 33B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pleasants County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 73,700	\$ 32,570	44.19	79
\$2,000 to \$5,000 .....	94,000	39,730	42.27	25
\$5,000 to \$10,000 .....	106,000	29,295	27.64	15
\$10,000 and over .....	32,500	7,830	24.09	3
<b>TOTAL</b> .....	<b>\$306,200</b>	<b>\$109,425</b>	<b>35.74</b>	<b>122</b>

**TABLE 33C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Pleasants County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	22	18.03	\$ 36,000	11.76
10-20 .....	20	16.39	42,500	13.88
20-30 .....	22	18.03	91,000	29.72
30-40 .....	14	11.48	34,700	11.33
40-50 .....	9	7.38	41,000	13.39
50-60 .....	7	5.73	25,500	8.33
60-70 .....	5	4.10	8,000	2.61
70-80 .....	6	4.92	12,500	4.08
80-90 .....	5	4.10	3,500	1.14
90 and over .....	12	9.84	11,500	3.76
<b>TOTAL</b> .....	<b>122</b>	<b>100.00</b>	<b>\$306,200</b>	<b>100.00</b>

## SUMMARY OF REAL PROPERTIES SOLD IN POCAHONTAS COUNTY IN 1950

**TABLE 34A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pocahontas County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 13,824	\$ 1,750	12.66	25
2. Improved Lots Outside Corporate Limits .....	25,768	9,700	37.64	12
3. All Other Property Outside Corporate Limits ..	109,215	54,560	49.96	48
4. Unimproved Lots Within Corporate Limits .....	15,855	4,440	28.00	19
5. Improved Lots Within Corporate Limits .....	35,570	14,870	41.80	17
6. Business Property Within Corporate Limits .....	15,000	5,100	34.00	1
<b>TOTAL</b> .....	<b>\$215,232</b>	<b>\$90,420</b>	<b>42.01</b>	<b>124</b>
Farms .....	\$ 94,215	\$50,570	53.68	40

**TABLE 34B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pocahontas County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 77,617	\$41,780	53.83	94
\$2,000 to \$5,000 .....	85,600	28,710	33.54	24
\$5,000 to \$10,000 .....	37,015	14,830	40.06	5
\$10,000 and over .....	15,000	5,100	34.00	1
<b>TOTAL</b> .....	<b>\$215,232</b>	<b>\$90,420</b>	<b>42.01</b>	<b>124</b>

**TABLE 34C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Pocahontas County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	17	13.71	\$ 14,550	6.76
10-20 .....	21	16.94	34,254	15.91
20-30 .....	21	16.94	51,520	23.94
30-40 .....	13	10.48	38,975	18.12
40-50 .....	16	12.90	33,070	15.36
50-60 .....	6	4.84	6,575	3.05
60-70 .....	4	3.23	5,625	2.61
70-80 .....	3	2.42	2,505	1.16
80-90 .....	3	2.42	5,700	2.65
90 and over .....	20	16.12	22,458	10.44
<b>TOTAL</b> .....	<b>124</b>	<b>100.00</b>	<b>\$215,232</b>	<b>100.00</b>

## SUMMARY OF REAL PROPERTIES SOLD IN POCAHONTAS COUNTY IN 1949

**TABLE 34AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pocahontas County in 1949 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 20,201	\$ 2,180	10.79	34
2. Improved Lots Outside Corporate Limits .....	45,700	16,920	37.02	25
3. All Other Property Outside Corporate Limits ..	307,292	123,230	40.10	83
4. Unimproved Lots Within Corporate Limits .....	14,245	5,030	35.31	19
5. Improved Lots Within Corporate Limits .....	83,850	35,680	42.55	25
6. Business Property Within Corporate Limits .....	22,000	5,400	24.55	2
<b>TOTAL</b> .....	<b>\$493,288</b>	<b>\$188,440</b>	<b>38.20</b>	<b>188</b>
Farms .....	\$283,792	\$118,790	41.86	68

**TABLE 34BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pocahontas County in 1949 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$121,747	\$ 55,880	45.90	131
\$2,000 to \$5,000 .....	108,145	43,490	40.21	32
\$5,000 to \$10,000 .....	124,346	45,150	36.31	17
\$10,000 and over .....	139,050	43,920	31.59	8
<b>TOTAL</b> .....	<b>\$493,288</b>	<b>\$188,440</b>	<b>38.20</b>	<b>188</b>

**TABLE 34CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Pocahontas County in 1949**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	27	14.36	\$ 24,315	4.93
10-20 .....	26	13.83	81,706	16.56
20-30 .....	39	20.74	152,588	30.94
30-40 .....	25	13.30	77,350	15.68
40-50 .....	18	9.57	68,670	13.92
50-60 .....	9	4.79	21,200	4.30
60-70 .....	11	5.85	20,150	4.08
70-80 .....	3	1.60	8,400	1.70
80-90 .....	6	3.19	8,905	1.81
90 and over .....	24	12.77	30,004	6.08
<b>TOTAL</b> .....	<b>188</b>	<b>100.00</b>	<b>\$493,288</b>	<b>100.00</b>



## SUMMARY OF REAL PROPERTIES SOLD IN PRESTON COUNTY IN 1950

**TABLE 35A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Preston County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 30,750	\$ 11,250	36.59	54
2. Improved Lots Outside Corporate Limits .....	181,375	115,800	63.85	73
3. All Other Property Outside Corporate Limits ..	370,600	229,550	61.94	174
4. Unimproved Lots Within Corporate Limits .....	64,688	27,800	42.98	50
5. Improved Lots Within Corporate Limits .....	464,223	277,650	59.81	99
6. Business Property Within Corporate Limits .....	86,500	41,800	48.32	7
Total .....	\$1,198,136	\$703,850	58.75	457
Farms .....	\$ 268,933	\$172,350	64.09	112

**TABLE 35B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Preston County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 242,289	\$150,250	62.01	274
\$2,000 to \$5,000 .....	443,547	273,600	61.68	123
\$5,000 to \$10,000 .....	349,300	201,700	57.74	49
\$10,000 and over .....	163,000	78,300	48.04	11
TOTAL .....	\$1,198,136	\$703,850	58.75	457

**TABLE 35C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Preston County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	8	1.75	\$ 14,500	1.21
10-20 .....	28	6.13	38,500	3.21
20-30 .....	21	4.59	45,600	3.81
30-40 .....	45	9.85	91,191	7.61
40-50 .....	40	8.75	165,250	13.79
50-60 .....	74	16.19	248,022	20.70
60-70 .....	105	22.98	386,844	32.29
70-80 .....	65	14.22	119,055	9.94
80-90 .....	17	3.72	31,721	2.65
90 and over .....	54	11.82	57,453	4.79
TOTAL .....	457	100.00	\$1,198,136	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN PUTNAM COUNTY IN 1950

**TABLE 36A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Putnam County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 17,335	\$ 3,480	20.07	22
2. Improved Lots Outside Corporate Limits .....	43,700	9,760	22.33	22
3. All Other Property Outside Corporate Limits ..	360,237	107,470	29.82	105
4. Unimproved Lots Within Corporate Limits .....	32,740	9,495	29.00	48
5. Improved Lots Within Corporate Limits .....	152,675	55,120	36.10	64
6. Business Property Within Corporate Limits .....	21,000	8,430	40.14	4
TOTAL .....	\$627,687	\$193,755	30.86	265
Farms .....	\$242,237	\$ 76,780	31.69	52

**TABLE 36B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Putnam County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$166,087	\$ 69,280	41.71	185
\$2,000 to \$5,000 .....	183,600	49,540	26.98	54
\$5,000 to \$10,000 .....	163,000	41,360	25.37	23
\$10,000 and over .....	115,000	33,575	29.19	3
TOTAL .....	\$627,687	\$193,755	30.86	265

**TABLE 36C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Putnam County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	5	1.89	\$ 8,000	1.27
10-20 .....	35	13.21	83,950	13.37
20-30 .....	45	16.98	216,700	34.52
30-40 .....	113	42.64	256,260	40.83
40-50 .....	16	6.04	21,725	3.46
50-60 .....	19	7.17	16,775	2.67
60-70 .....	5	1.89	2,625	.42
70-80 .....	4	1.51	1,640	.26
80-90 .....	2	.75	2,500	.40
90 and over .....	21	7.92	17,512	2.80
TOTAL .....	265	100.00	\$627,687	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN RALEIGH COUNTY IN 1950

**TABLE 37A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Raleigh County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 250,870	\$ 44,905	17.90	257
2. Improved Lots Outside Corporate Limits .....	638,440	193,050	30.24	272
3. All Other Property Outside Corporate Limits ..	243,522	54,955	22.57	82
4. Unimproved Lots Within Corporate Limits .....	353,165	66,535	18.84	223
5. Improved Lots Within Corporate Limits .....	2,242,426	607,980	27.11	515
6. Business Property Within Corporate Limits .....	589,500	135,000	22.90	14
TOTAL .....	\$4,317,923	\$1,102,425	25.53	1,363
Farms .....	\$ 146,522	\$ 31,205	21.30	37

**TABLE 37B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Raleigh County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 961,944	\$ 345,860	35.95	877
\$2,000 to \$5,000 .....	969,719	256,370	26.44	279
\$5,000 to \$10,000 .....	1,030,260	230,825	22.40	141
\$10,000 and over .....	1,356,000	269,370	19.87	66
TOTAL .....	\$4,317,923	\$1,102,425	25.53	1,363

**TABLE 37C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Raleigh County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	67	4.92	\$ 136,395	3.16
10-20 .....	508	37.27	1,935,425	44.82
20-30 .....	443	32.50	1,471,960	34.09
30-40 .....	158	11.59	503,266	11.66
40-50 .....	40	2.93	70,177	1.63
50-60 .....	40	2.93	48,550	1.12
60-70 .....	20	1.47	29,325	.68
70-80 .....	14	1.03	23,825	.55
80-90 .....	5	.37	7,000	.16
90 and over .....	68	4.99	92,000	2.13
TOTAL .....	1,363	100.00	\$4,317,923	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN RANDOLPH COUNTY IN 1950

**TABLE 38A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Randolph County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 19,240	\$ 3,752	19.50	28
2. Improved Lots Outside Corporate Limits .....	101,907	27,595	27.08	47
3. All Other Property Outside Corporate Limits ..	260,320	78,148	30.02	92
4. Unimproved Lots Within Corporate Limits .....	75,735	20,790	27.45	55
5. Improved Lots Within Corporate Limits .....	589,240	186,725	31.68	104
6. Business Property Within Corporate Limits .....	354,972	102,975	29.01	10
TOTAL .....	\$1,401,414	\$420,133	29.92	336
Farms .....	\$ 154,179	\$ 53,578	34.75	63

**TABLE 38B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Randolph County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 170,411	\$ 67,505	39.61	181
\$2,000 to \$5,000 .....	292,694	92,273	31.52	87
\$5,000 to \$10,000 .....	297,160	79,705	26.82	43
\$10,000 and over .....	641,149	180,650	28.17	25
TOTAL .....	\$1,401,414	\$420,133	29.92	336

**TABLE 38C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Randolph County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	25	7.44	\$ 35,610	2.54
10-20 .....	73	21.72	310,512	22.16
20-30 .....	86	25.60	629,674	44.93
30-40 .....	57	16.96	220,509	15.73
40-50 .....	35	10.42	67,431	4.82
50-60 .....	21	6.25	65,900	4.70
60-70 .....	7	2.08	7,000	.50
70-80 .....	9	2.68	35,550	2.54
80-90 .....	6	1.79	11,800	.84
90 and over .....	17	5.06	17,428	1.24
TOTAL .....	336	100.00	\$1,401,414	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN RITCHIE COUNTY IN 1950

**TABLE 39A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Ritchie County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 300	\$ 140	46.66	2
2. Improved Lots Outside Corporate Limits .....	76,495	36,090	47.17	30
3. All Other Property Outside Corporate Limits ...	125,545	60,790	48.42	53
4. Unimproved Lots Within Corporate Limits .....	8,525	3,230	37.88	9
5. Improved Lots Within Corporate Limits .....	131,786	57,000	43.25	39
6. Business Property Within Corporate Limits .....	40,500	19,750	48.76	11
TOTAL .....	\$383,151	\$177,000	46.19	144
Farms .....	\$107,040	\$ 58,470	54.62	41

**TABLE 39B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Ritchie County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 85,715	\$ 47,680	55.62	69
\$2,000 to \$5,000 .....	216,091	93,580	43.30	63
\$5,000 to \$10,000 .....	70,345	31,840	45.26	11
\$10,000 and over .....	11,000	3,900	35.45	1
TOTAL .....	\$383,151	\$177,000	46.19	144

**TABLE 39C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Ritchie County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	6	4.17	\$ 15,650	4.10
10-20 .....	8	5.56	25,425	6.65
20-30 .....	14	9.72	40,750	10.66
30-40 .....	25	17.36	79,825	20.63
40-50 .....	24	16.67	72,445	18.95
50-60 .....	12	8.33	36,941	9.67
60-70 .....	16	11.11	37,125	9.71
70-80 .....	14	9.72	26,700	6.99
80-90 .....	9	6.25	18,500	4.84
90 and over .....	16	11.11	29,790	7.80
TOTAL .....	144	100.00	\$383,151	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN ROANE COUNTY IN 1950

**TABLE 40A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Roane County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 18,250	\$ 2,880	15.78	24
2. Improved Lots Outside Corporate Limits .....	39,580	8,420	21.27	14
3. All Other Property Outside Corporate Limits ....	246,000	87,490	35.57	123
4. Unimproved Lots Within Corporate Limits .....	26,910	7,260	26.98	31
5. Improved Lots Within Corporate Limits .....	170,250	54,450	31.98	44
6. Business Property Within Corporate Limits .....	36,550	23,300	66.48	3
TOTAL .....	\$537,540	\$184,800	34.38	239
Farms .....	\$218,475	\$ 81,230	37.18	100

**TABLE 40B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Roane County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$114,720	\$ 56,500	49.25	150
\$2,000 to \$5,000 .....	195,310	61,170	31.32	59
\$5,000 to \$10,000 .....	183,260	45,840	25.01	27
\$10,000 and over .....	44,250	21,298	48.11	3
TOTAL .....	\$537,540	\$184,800	34.38	239

**TABLE 40C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Roane County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	27	11.29	\$ 51,750	9.63
10-20 .....	51	21.34	148,220	27.57
20-30 .....	46	19.25	139,820	26.01
30-40 .....	39	16.32	93,025	17.31
40-50 .....	18	7.53	36,125	7.72
50-60 .....	24	10.04	25,500	4.74
60-70 .....	9	3.77	5,025	.93
70-80 .....	4	1.67	5,375	1.00
80-90 .....	2	.84	3,000	.56
90 and over .....	19	7.95	29,700	5.53
TOTAL .....	239	100.00	\$537,540	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN TAYLOR COUNTY IN 1950

**TABLE 41A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Taylor County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 15,125	\$ 4,190	27.07	26
2. Improved Lots Outside Corporate Limits .....	46,975	18,910	40.25	30
3. All Other Property Outside Corporate Limits ...	133,900	56,570	42.25	47
4. Unimproved Lots Within Corporate Limits .....	24,395	9,830	40.29	30
5. Improved Lots Within Corporate Limits .....	303,544	130,450	42.98	75
6. Business Property Within Corporate Limits .....	78,380	36,300	46.31	4
TOTAL .....	\$602,319	\$256,250	42.54	212
Farms .....	\$109,700	\$ 46,320	42.22	29

**TABLE 41B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Taylor County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$114,692	\$ 64,250	56.02	129
\$2,000 to \$5,000 .....	180,347	71,840	39.83	51
\$5,000 to \$10,000 .....	163,900	68,890	42.03	25
\$10,000 and over .....	143,380	51,270	35.75	7
TOTAL .....	\$602,319	\$256,250	42.54	212

**TABLE 41C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Taylor County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	7	3.30	\$ 12,700	2.11
10-20 .....	24	11.32	67,800	11.26
20-30 .....	36	16.98	117,750	19.55
30-40 .....	37	17.45	166,070	27.57
40-50 .....	23	10.85	74,900	12.44
50-60 .....	21	9.91	50,397	8.37
60-70 .....	17	8.02	26,220	4.35
70-80 .....	24	11.32	55,800	9.26
80-90 .....	4	1.89	7,600	1.26
90 and over .....	19	8.96	23,082	3.83
TOTAL .....	212	100.00	\$602,319	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN TUCKER COUNTY IN 1950

**TABLE 42A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tucker County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 2,060	\$ 1,150	55.83	8
2. Improved Lots Outside Corporate Limits .....	13,500	9,050	67.04	10
3. All Other Property Outside Corporate Limits ...	53,030	38,460	72.52	33
4. Unimproved Lots Within Corporate Limits .....	6,320	2,210	34.97	11
5. Improved Lots Within Corporate Limits .....	49,300	34,180	69.33	25
6. Business Property Within Corporate Limits .....	7,000	5,200	74.28	1
<b>TOTAL</b> .....	<b>\$131,210</b>	<b>\$90,250</b>	<b>68.78</b>	<b>88</b>
Farms .....	\$ 43,530	\$32,100	73.74	25

**TABLE 42B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tucker County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 65,130	\$43,950	78.30	70
\$2,000 to \$5,000 .....	53,580	38,500	71.86	16
\$5,000 to \$10,000 .....	12,500	7,800	62.40	2
\$10,000 and over .....				
<b>TOTAL</b> .....	<b>\$131,210</b>	<b>\$90,250</b>	<b>68.78</b>	<b>88</b>

**TABLE 42C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Tucker County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	1	1.14	\$ 2,000	1.52
10-20 .....	4	4.55	4,000	3.05
20-30 .....	2	2.27	3,500	2.67
30-40 .....	4	4.55	4,025	3.07
40-50 .....	12	13.64	26,235	19.99
50-60 .....	7	7.95	13,800	10.52
60-70 .....	11	12.50	17,600	13.41
70-80 .....	16	18.18	30,200	23.02
80-90 .....	3	3.41	7,070	5.39
90 and over .....	28	31.81	22,780	17.36
<b>TOTAL</b> .....	<b>88</b>	<b>100.00</b>	<b>\$131,210</b>	<b>100.00</b>



## SUMMARY OF REAL PROPERTIES SOLD IN TUCKER COUNTY IN 1949

**TABLE 42AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tucker County in 1949 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 4,275	\$ 2,590	60.58	13
2. Improved Lots Outside Corporate Limits .....	26,120	17,800	68.15	22
3. All Other Property Outside Corporate Limits ..	63,491	55,060	86.72	46
4. Unimproved Lots Within Corporate Limits .....	10,730	5,600	52.19	18
5. Improved Lots Within Corporate Limits .....	79,630	51,430	64.59	35
6. Business Property Within Corporate Limits .....	47,500	25,540	53.77	4
Total .....	\$231,746	\$158,020	68.18	138
Farms .....	\$ 59,616	\$ 52,460	87.99	39

**TABLE 42BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tucker County in 1949 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 95,196	\$ 79,490	83.50	111
\$2,000 to \$5,000 .....	77,050	45,030	58.44	22
\$5,000 to \$10,000 .....	11,500	8,500	73.91	2
\$10,000 and over .....	48,000	25,000	52.08	3
TOTAL .....	\$231,746	\$158,020	68.18	138

**TABLE 42CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Tucker County in 1949**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	1	.72	\$ 500	.22
10-20 .....	6	4.35	6,500	2.80
20-30 .....	1	.72	1,000	.43
30-40 .....	15	10.87	33,050	14.26
40-50 .....	15	10.87	43,200	18.64
50-60 .....	14	10.14	45,700	19.72
60-70 .....	11	7.97	29,875	12.90
70-80 .....	17	12.32	21,685	9.36
80-90 .....	7	5.07	8,466	3.65
90 and over .....	51	36.97	41,770	18.02
TOTAL .....	138	100.00	\$231,746	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN TYLER COUNTY IN 1950

**TABLE 43A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tyler County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 14,000	\$ 5,450	38.93	13
2. Improved Lots Outside Corporate Limits .....	44,000	20,270	46.07	25
3. All Other Property Outside Corporate Limits ..	80,000	41,390	51.74	42
4. Unimproved Lots Within Corporate Limits .....	17,000	6,150	36.18	18
5. Improved Lots Within Corporate Limits .....	116,500	45,070	38.69	35
6. Business Property Within Corporate Limits .....	17,500	8,900	50.86	2
<b>TOTAL</b> .....	<b>\$289,000</b>	<b>\$127,230</b>	<b>44.02</b>	<b>135</b>
Farms .....	\$ 70,000	\$ 38,620	55.17	35

**TABLE 43B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tyler County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 93,500	\$ 47,730	51.05	90
\$2,000 to \$5,000 .....	133,500	53,100	39.78	36
\$5,000 to \$10,000 .....	62,000	26,400	42.58	9
\$10,000 and over .....				
<b>TOTAL</b> .....	<b>\$289,000</b>	<b>\$127,230</b>	<b>44.02</b>	<b>135</b>

**TABLE 43C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Tyler County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	2	1.48	\$ 7,000	2.42
10-20 .....	8	5.92	19,500	6.75
20-30 .....	17	12.59	36,500	12.63
30-40 .....	34	25.19	86,500	29.93
40-50 .....	23	17.04	53,500	18.51
50-60 .....	23	17.04	39,500	13.67
60-70 .....	11	8.15	25,000	8.65
70-80 .....	5	3.70	8,000	2.77
80-90 .....	3	2.22	5,500	1.90
90 and over .....	9	6.67	8,000	2.77
<b>TOTAL</b> .....	<b>135</b>	<b>100.00</b>	<b>\$289,000</b>	<b>100.00</b>

## SUMMARY OF REAL PROPERTIES SOLD IN TYLER COUNTY IN 1949

TABLE 43AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tyler County in 1949 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 23,500	\$ 9,870	42.00	20
2. Improved Lots Outside Corporate Limits .....	59,500	19,410	32.62	24
3. All Other Property Outside Corporate Limits ..	127,500	58,560	45.93	60
4. Unimproved Lots Within Corporate Limits .....	5,500	1,580	28.73	7
5. Improved Lots Within Corporate Limits .....	74,500	29,960	40.21	25
6. Business Property Within Corporate Limits .....	12,000	3,500	29.17	1
TOTAL .....	\$302,500	\$122,880	40.61	137
Farms .....	\$106,000	\$ 53,970	50.92	48

TABLE 43BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tyler County in 1949 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 82,500	\$ 41,070	49.78	88
\$2,000 to \$5,000 .....	131,500	57,420	43.67	38
\$5,000 to \$10,000 .....	61,500	16,640	27.06	9
\$10,000 and over .....	27,000	7,750	28.70	2
TOTAL .....	\$302,500	\$122,880	40.62	137

TABLE 43CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Tyler County in 1949

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	10	7.30	\$ 23,500	7.77
10-20 .....	22	16.05	40,000	13.22
20-30 .....	17	12.41	72,500	23.97
30-40 .....	24	17.52	64,500	21.32
40-50 .....	15	10.95	27,500	9.09
50-60 .....	17	12.41	26,000	8.60
60-70 .....	6	4.38	11,500	3.80
70-80 .....	5	3.65	14,500	4.80
80-90 .....	5	3.65	6,000	1.98
90 and over .....	16	11.68	16,500	5.45
TOTAL .....	137	100.00	\$302,500	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN UPSHUR COUNTY IN 1950

**TABLE 44A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Upshur County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 30,525	\$ 3,795	12.43	42
2. Improved Lots Outside Corporate Limits .....	114,775	28,035	24.43	56
3. All Other Property Outside Corporate Limits ..	394,019	137,685	34.94	153
4. Unimproved Lots Within Corporate Limits .....	55,205	15,040	27.24	49
5. Improved Lots Within Corporate Limits .....	430,112	147,845	34.37	78
6. Business Property Within Corporate Limits .....	122,500	45,110	36.82	6
<b>TOTAL .....</b>	<b>\$1,147,136</b>	<b>\$377,510</b>	<b>32.91</b>	<b>384</b>
Farms .....	\$ 286,352	\$113,435	39.61	100

**TABLE 44B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Upshur County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 217,596	\$ 81,475	37.44	229
\$2,000 to \$5,000 .....	315,772	94,590	29.96	95
\$5,000 to \$10,000 .....	294,893	94,330	31.99	40
\$10,000 and over .....	318,875	107,115	33.59	20
<b>TOTAL .....</b>	<b>\$1,147,136</b>	<b>\$377,510</b>	<b>32.91</b>	<b>384</b>

**TABLE 44C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Upshur County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	43	11.19	\$ 57,670	5.03
10-20 .....	84	21.88	264,287	22.17
20-30 .....	80	20.83	318,975	27.81
30-40 .....	56	14.58	235,915	20.57
40-50 .....	45	11.72	113,125	9.86
50-60 .....	20	5.21	52,450	4.57
60-70 .....	14	3.65	44,693	3.89
70-80 .....	8	2.08	9,500	.83
80-90 .....	13	3.39	38,597	3.36
90 and over .....	21	5.47	21,924	1.91
<b>TOTAL .....</b>	<b>384</b>	<b>100.00</b>	<b>\$1,147,136</b>	<b>100.00</b>

## SUMMARY OF REAL PROPERTIES SOLD IN WAYNE COUNTY IN 1950

**TABLE 45A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Wayne County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 81,125	\$ 4,250	5.24	48
2. Improved Lots Outside Corporate Limits .....	57,020	18,750	32.88	26
3. All Other Property Outside Corporate Limits .	255,830	69,790	27.28	107
4. Unimproved Lots Within Corporate Limits .....	506,127	70,200	13.87	171
5. Improved Lots Within Corporate Limits .....	1,131,299	376,550	33.28	204
6. Business Property Within Corporate Limits .....	154,000	39,150	25.42	12
TOTAL .....	\$2,185,401	\$578,690	26.48	568
Farms .....	\$ 182,130	\$ 54,710	30.04	73

**TABLE 45B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Wayne County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 322,488	\$154,410	47.88	293
\$2,000 to \$5,000 .....	360,313	94,940	26.35	100
\$5,000 to \$10,000 .....	1,100,600	248,320	22.56	144
\$10,000 and over .....	402,000	81,020	20.15	31
TOTAL .....	\$2,185,401	\$578,690	26.48	568

**TABLE 45C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Wayne County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	105	18.49	\$ 494,627	22.63
10-20 .....	108	19.01	408,900	18.71
20-30 .....	106	18.66	597,445	27.34
30-40 .....	91	16.02	329,286	15.07
40-50 .....	50	8.80	220,925	10.11
50-60 .....	28	4.93	47,938	2.19
60-70 .....	12	2.11	19,500	.90
70-80 .....	17	3.00	10,580	.48
80-90 .....	5	.88	5,300	.24
90 and over .....	46	8.10	50,900	2.33
TOTAL .....	568	100.00	\$2,185,401	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN WEBSTER COUNTY IN 1950

**TABLE 46A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Webster County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 22,506	\$ 7,410	32.92	56
2. Improved Lots Outside Corporate Limits .....	47,200	14,150	29.98	41
3. All Other Property Outside Corporate Limits ..	96,489	34,385	35.64	77
4. Unimproved Lots Within Corporate Limits .....	18,875	4,340	22.99	24
5. Improved Lots Within Corporate Limits .....	134,100	42,100	31.39	43
6. Business Property Within Corporate Limits .....	48,550	13,000	26.78	5
<b>TOTAL</b> .....	<b>\$367,720</b>	<b>\$115,385</b>	<b>31.38</b>	<b>246</b>
Farms .....	\$ 48,420	\$ 21,430	44.25	37

**TABLE 46B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Webster County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$152,470	\$ 59,085	38.75	205
\$2,000 to \$5,000 .....	93,250	25,025	26.83	26
\$5,000 to \$10,000 .....	110,650	28,275	25.55	14
\$10,000 and over .....	11,350	3,000	26.43	1
<b>TOTAL</b> .....	<b>\$367,720</b>	<b>\$115,385</b>	<b>31.38</b>	<b>246</b>

**TABLE 46C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Webster County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	13	5.28	\$ 22,550	6.13
10-20 .....	21	8.54	40,300	10.96
20-30 .....	47	19.11	163,931	44.58
30-40 .....	71	28.86	83,020	22.58
40-50 .....	49	19.92	30,160	8.20
50-60 .....	10	4.07	8,517	2.32
60-70 .....	13	5.28	6,992	1.90
70-80 .....	8	3.25	5,500	1.49
80-90 .....	3	1.22	2,375	.65
90 and over .....	11	4.77	4,375	1.19
<b>TOTAL</b> .....	<b>246</b>	<b>100.00</b>	<b>\$367,720</b>	<b>100.00</b>

## SUMMARY OF REAL PROPERTIES SOLD IN WETZEL COUNTY IN 1950

**TABLE 47A. Ratio of Assessed Values to Sales Values of Real Properties Sold in Wetzel County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 59,553	\$ 14,200	23.84	88
2. Improved Lots Outside Corporate Limits .....	82,300	18,390	22.35	29
3. All Other Property Outside Corporate Limits ..	372,255	139,580	37.50	116
4. Unimproved Lots Within Corporate Limits .....	93,290	9,641	10.33	62
5. Improved Lots Within Corporate Limits .....	321,900	74,695	23.20	78
6. Business Property Within Corporate Limits .....	62,500	15,490	24.78	5
TOTAL .....	\$991,798	\$271,996	27.42	378
Farms .....	\$317,480	\$127,090	40.03	95

**TABLE 47B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Wetzel County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$196,023	\$ 82,965	42.32	237
\$2,000 to \$5,000 .....	336,975	95,841	28.44	99
\$5,000 to \$10,000 .....	242,800	52,540	21.64	33
\$10,000 and over .....	216,000	40,650	18.82	9
TOTAL .....	\$991,798	\$271,996	27.42	378

**TABLE 47C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Wetzel County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 ..	71	18.78	\$146,615	14.78
10-20 .....	75	19.84	370,275	37.33
20-30 .....	71	18.78	215,450	21.72
30-40 .....	28	7.42	76,275	7.69
40-50 .....	24	6.35	43,580	4.40
50-60 .....	22	5.82	46,060	4.64
60-70 .....	13	3.44	24,350	2.46
70-80 .....	23	6.08	37,989	3.83
80-90 .....	22	5.82	12,581	1.27
90 and over .....	29	7.67	18,623	1.88
TOTAL .....	378	100.00	\$991,798	100.00

## SUMMARY OF REAL PROPERTIES SOLD IN WOOD COUNTY IN 1950

**TABLE 48A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Wood County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 140,500	\$ 18,840	13.41	84
2. Improved Lots Outside Corporate Limits .....	398,500	116,520	29.24	133
3. All Other Property Outside Corporate Limits .	478,500	166,480	34.79	106
4. Unimproved Lots Within Corporate Limits .....	720,500	122,850	17.05	302
5. Improved Lots Within Corporate Limits .....	4,808,382	1,652,490	34.37	708
6. Business Property Within Corporate Limits .....	1,068,000	373,550	34.98	109
TOTAL .....	\$7,614,382	\$2,450,730	32.19	1,442
Farms .....	\$ 313,000	\$ 121,080	38.68	84

**TABLE 48B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Wood County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$ 596,500	\$ 231,000	38.72	423
\$2,000 to \$5,000 .....	1,539,500	560,140	36.38	421
\$5,000 to \$10,000 .....	3,314,882	1,020,990	30.80	455
\$10,000 and over .....	2,163,500	638,600	29.52	143
TOTAL .....	\$7,614,382	\$2,450,730	32.19	1,442

**TABLE 48C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Wood County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	142	9.84	\$ 493,000	6.47
10-20 .....	288	19.96	1,547,000	20.32
20-30 .....	314	21.83	1,934,000	25.40
30-40 .....	280	19.40	1,682,382	22.09
40-50 .....	146	10.12	854,500	11.22
50-60 .....	112	7.76	568,500	7.47
60-70 .....	41	2.84	218,000	2.86
70-80 .....	36	2.50	132,500	1.74
80-90 .....	16	1.11	38,500	.51
90 and over .....	67	4.64	146,000	1.92
TOTAL .....	1,442	100.00	\$7,614,382	100.00



## SUMMARY OF REAL PROPERTIES SOLD IN WYOMING COUNTY IN 1950

**TABLE 49A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Wyoming County in 1950 According to Classifications of the Properties**

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits .....	\$ 99,773	\$ 13,850	13.88	96
2. Improved Lots Outside Corporate Limits .....	110,350	26,297	23.83	44
3. All Other Property Outside Corporate Limits ..	40,850	10,355	25.35	29
4. Unimproved Lots Within Corporate Limits .....	149,550	14,820	9.91	58
5. Improved Lots Within Corporate Limits .....	366,500	66,030	18.02	62
6. Business Property Within Corporate Limits .....	37,500	4,240	11.31	3
TOTAL .....	\$804,523	\$135,592	16.85	292
Farms .....	\$ 15,500	\$ 4,325	27.90	8

**TABLE 49B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Wyoming County in 1950 According to Value Groups of the Properties**

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 .....	\$168,273	\$ 49,865	29.63	191
\$2,000 to \$5,000 .....	133,750	21,700	16.22	37
\$5,000 to \$10,000 .....	425,000	56,312	13.25	58
\$10,000 and over .....	77,500	7,615	9.95	6
TOTAL .....	\$804,523	\$135,592	16.85	292

**TABLE 49C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Wyoming County in 1950**

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 .....	88	30.14	\$263,400	32.74
10-20 .....	104	35.62	383,150	47.62
20-30 .....	28	9.59	87,850	10.92
30-40 .....	22	7.53	29,050	3.61
40-50 .....	11	3.77	9,000	1.12
50-60 .....	5	1.71	6,000	.75
60-70 .....	12	4.10	12,400	1.54
70-80 .....	3	1.03	2,600	.32
80-90 .....	3	1.03	2,500	.31
90 and over .....	16	5.48	8,573	1.07
TOTAL .....	292	100.00	\$804,523	100.00



