



STATE OF WEST VIRGINIA  
Department of Revenue  
State Tax Department

Jim Justice  
Governor

Dale W. Steager  
State Tax Commissioner

December 20, 2017

The Honorable Mitch Carmichael  
Senate Chairperson  
Joint Committee on Government & Finance  
State Capitol  
Building 1, Room 227M  
Charleston, WV 25305

The Honorable Tim Armstead  
House Chairperson  
Joint Committee on Government & Finance  
State Capitol  
Building 1, Room 228M  
Charleston, WV 25305

Gentlemen:

In conformity with requirements of West Virginia Code § 11-1C-11, attached is a report on managed timberland to the Joint Committee on Government and Finance. The attachments contain a history of the managed timberland program and analysis of data reflecting the impact of the program on the State's property tax base.

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

Sincerely,

A handwritten signature in blue ink that reads "Dale W. Steager".

Dale W. Steager  
State Tax Commissioner

Attachments

cc: Dave Hardy, Cabinet Secretary, Department of Revenue  
Aaron Allred, Staff, Joint Committee on Government & Finance  
Jeff Amburgey, Director, Property Tax Division

**Legislative Report WV Code 11-1C-11 Tax Year 2017**

County	MT Acreage	MT Appraisal	MT Rate/Acre	MT Taxes	Timb Acreage	Timb Appraisal	Timb Rate/Acre	R/A Diff	Appraisal Diff	Tax Diff
BARBOUR	20,182.71	\$3,521,938	\$175	\$28,697	63,449.93	\$54,242,130	\$855	\$680	\$13,731,874	(\$111,887)
BERKELEY	9,201.22	\$1,242,547	\$135	\$17,770	17,787.87	\$19,842,090	\$1,115	\$980	\$9,021,270	(\$129,019)
BOONE	78,482.88	\$15,468,172	\$195	\$235,178	186,794.59	\$34,810,330	\$186	(\$8)	(\$656,045)	\$9,975
BRAXTON	33,164.26	\$6,219,374	\$188	\$59,437	141,824.93	\$101,057,180	\$713	\$525	\$17,411,779	(\$166,401)
BROOKE	0.00	\$0	\$0	\$0	19,947.97	\$6,307,690	\$316	\$316	\$0	\$0
CABELL	1,111.29	\$218,893	\$197	\$3,613	87,410.22	\$44,369,770	\$508	\$311	\$345,202	(\$5,697)
CALHOUN	15,194.52	\$2,762,424	\$182	\$27,742	85,040.32	\$55,228,850	\$649	\$468	\$7,105,552	(\$71,360)
CLAY	78,918.33	\$15,040,594	\$191	\$148,721	107,077.75	\$52,872,630	\$494	\$303	\$23,927,536	(\$236,595)
DODDRIDGE	10,155.22	\$1,832,862	\$180	\$26,552	73,397.95	\$70,578,960	\$962	\$781	\$7,932,327	(\$114,911)
FAYETTE	128,757.49	\$24,783,518	\$192	\$380,972	175,749.83	\$49,969,840	\$284	\$92	\$11,825,287	(\$181,778)
GILMER	28,835.56	\$5,378,542	\$187	\$61,386	112,187.17	\$49,654,650	\$443	\$256	\$7,384,233	(\$84,278)
GRANT	44,721.83	\$7,811,797	\$175	\$63,651	38,089.70	\$18,735,870	\$492	\$317	\$14,186,339	(\$115,590)
GREENBRIER	171,773.54	\$29,541,843	\$172	\$360,281	112,379.23	\$51,812,190	\$461	\$289	\$49,653,959	(\$605,560)
HAMPSHIRE	90,561.34	\$8,536,411	\$94	\$73,857	48,478.22	\$64,780,700	\$1,336	\$1,242	\$112,479,315	(\$973,171)
HANCOCK	0.00	\$0	\$0	\$0	15,367.63	\$6,177,340	\$402	\$402	\$0	\$0
HARDY	56,292.82	\$5,488,555	\$98	\$51,386	49,692.81	\$34,694,500	\$698	\$601	\$33,813,937	(\$316,580)
HARRISON	6,955.47	\$1,319,773	\$190	\$18,105	71,392.70	\$48,383,820	\$678	\$488	\$3,394,045	(\$46,561)
JACKSON	8,807.18	\$1,043,433	\$118	\$15,569	95,156.87	\$37,926,660	\$399	\$280	\$2,466,843	(\$36,807)
JEFFERSON	804.25	\$135,186	\$168	\$1,905	4,834.67	\$8,641,140	\$1,787	\$1,619	\$1,302,272	(\$18,356)
KANAWHA	57,992.70	\$9,271,571	\$160	\$124,899	498,905.20	\$126,890,310	\$254	\$94	\$5,478,148	(\$73,797)
LEWIS	33,515.14	\$6,201,331	\$185	\$64,831	83,423.18	\$73,916,810	\$886	\$701	\$23,494,639	(\$245,622)
LINCOLN	16,835.88	\$2,748,260	\$163	\$41,132	217,579.88	\$89,035,930	\$409	\$246	\$4,141,156	(\$61,978)
LOGAN	131,709.84	\$20,700,181	\$157	\$314,055	113,695.90	\$23,282,380	\$205	\$48	\$6,271,051	(\$95,142)
MARION	16,625.21	\$3,859,896	\$207	\$56,898	75,689.00	\$105,115,580	\$1,389	\$1,182	\$22,006,475	(\$324,393)
MARSHALL	1,654.63	\$262,613	\$159	\$3,324	47,442.85	\$10,731,100	\$226	\$67	\$111,648	(\$1,413)
MASON	6,690.97	\$873,833	\$131	\$11,734	69,569.67	\$48,630,920	\$699	\$568	\$3,803,321	(\$51,071)
MCDOWELL	61,392.12	\$9,981,098	\$163	\$136,302	319,208.75	\$34,430,970	\$108	(\$55)	(\$3,359,130)	\$45,872
MERCER	4,576.92	\$873,725	\$191	\$11,932	152,831.24	\$47,161,570	\$309	\$118	\$538,648	(\$7,356)
MINERAL	31,827.66	\$3,952,890	\$124	\$56,628	41,308.62	\$19,379,270	\$469	\$345	\$10,978,541	(\$157,274)
MINGO	69,195.46	\$11,724,525	\$169	\$160,110	161,209.09	\$36,907,340	\$229	\$60	\$4,117,140	(\$56,224)
MONONGALIA	10,499.87	\$2,105,255	\$201	\$26,541	89,772.08	\$54,338,160	\$605	\$405	\$4,250,213	(\$53,583)
MONROE	31,338.20	\$3,508,727	\$112	\$44,774	48,186.82	\$43,680,180	\$906	\$795	\$24,898,589	(\$317,726)
MORGAN	22,915.08	\$2,004,711	\$87	\$24,071	30,116.52	\$35,950,820	\$1,194	\$1,106	\$25,349,575	(\$304,377)
NICHOLAS	166,045.80	\$35,557,712	\$214	\$418,927	116,511.24	\$73,976,040	\$635	\$421	\$69,869,118	(\$823,170)
OHIO	79.06	\$16,615	\$210	\$222	15,921.01	\$4,869,600	\$306	\$96	\$7,566	(\$101)
PENDLETON	31,636.59	\$3,799,523	\$120	\$30,959	59,838.86	\$65,175,730	\$1,089	\$969	\$30,658,651	(\$249,807)
PLEASANTS	7,476.28	\$1,381,432	\$185	\$20,174	35,519.10	\$29,766,590	\$838	\$653	\$4,884,024	(\$71,326)
POCAHONTAS	38,102.86	\$6,170,550	\$162	\$50,115	44,794.88	\$79,289,560	\$1,770	\$1,608	\$61,273,743	(\$497,641)
PRESTON	78,117.85	\$12,523,357	\$160	\$127,738	187,685.17	\$108,886,850	\$580	\$420	\$32,797,254	(\$334,532)
PUTNAM	10,062.04	\$1,926,843	\$191	\$28,690	92,056.25	\$80,088,150	\$870	\$678	\$6,827,046	(\$101,652)
RALEIGH	152,573.41	\$28,195,884	\$185	\$408,931	122,098.34	\$66,517,060	\$545	\$360	\$54,923,466	(\$796,566)
RANDOLPH	208,873.72	\$41,749,353	\$200	\$337,869	90,176.18	\$100,092,910	\$1,110	\$910	\$190,094,339	(\$1,538,395)
RITCHIE	48,104.69	\$8,767,282	\$182	\$116,570	100,719.10	\$105,049,870	\$1,043	\$861	\$41,405,837	(\$550,532)
ROANE	11,118.44	\$2,061,818	\$185	\$19,779	146,188.42	\$98,678,030	\$675	\$490	\$5,443,193	(\$52,215)
SUMMERS	10,595.82	\$1,814,941	\$171	\$14,788	94,878.74	\$68,189,610	\$719	\$547	\$5,800,304	(\$47,261)
TAYLOR	6,156.67	\$1,213,414	\$197	\$15,649	38,526.07	\$29,009,070	\$753	\$556	\$3,422,389	(\$44,136)
TUCKER	45,414.72	\$6,601,238	\$145	\$53,628	83,005.54	\$22,745,150	\$274	\$129	\$5,843,288	(\$47,471)
TYLER	7,213.24	\$1,290,224	\$179	\$17,619	77,872.82	\$48,328,580	\$621	\$442	\$3,186,193	(\$43,511)
UPSHUR	56,461.56	\$11,971,448	\$212	\$125,786	71,062.97	\$78,751,330	\$1,108	\$896	\$50,598,734	(\$531,651)
WAYNE	9,219.94	\$1,541,664	\$167	\$23,007	187,387.09	\$54,139,620	\$289	\$122	\$1,122,148	(\$16,746)
WEBSTER	173,462.61	\$31,582,245	\$182	\$257,332	83,455.47	\$49,053,590	\$588	\$406	\$70,375,886	(\$573,423)
WETZEL	31,138.13	\$5,678,009	\$182	\$78,425	120,961.82	\$65,672,360	\$543	\$361	\$11,227,445	(\$156,073)
WIRT	47,152.27	\$5,181,012	\$110	\$75,900	44,944.25	\$28,306,080	\$630	\$520	\$24,515,688	(\$359,145)
WOOD	11,923.15	\$1,365,271	\$115	\$19,486	67,123.18	\$63,874,950	\$952	\$837	\$9,980,893	(\$142,455)
WYOMING	110,948.41	\$21,195,144	\$191	\$289,441	285,036.83	\$35,783,530	\$126	(\$65)	(\$7,266,078)	\$99,234
<b>TOTAL</b>	<b>2,545,566.85</b>	<b>\$439,999,457</b>	<b>\$173</b>	<b>\$5,183,087</b>	<b>5,620,762.49</b>	<b>\$2,915,779,940</b>	<b>\$519</b>	<b>\$346</b>	<b>\$880,517,603</b>	<b>(\$11,786,238)</b>

**Legislative Report WV Code 11-1C-11 Tax Year 2016**

County	MT Acreage	MT Appraisal	MT Rate/Acre	MT Taxes	Timb Acreage	Timb Appraisal	Timb Rate/Acre	R/A Diff	Appraisal Diff	Tax Diff
BARBOUR	18,418.16	\$3,357,834	\$182	\$27,360	68,726.22	\$58,493,030	\$851	\$669	\$12,317,901	(\$100,366)
BERKELEY	9,699.08	\$1,239,708	\$128	\$17,890	15,912.83	\$17,160,050	\$1,078	\$951	\$9,219,569	(\$133,049)
BOONE	32,998.34	\$5,050,888	\$153	\$76,794	229,144.02	\$41,221,300	\$180	\$27	\$885,267	(\$13,460)
BRAXTON	33,073.10	\$6,210,919	\$188	\$59,461	144,995.32	\$103,259,420	\$712	\$524	\$17,342,318	(\$166,028)
BROOKE	0.00	\$0	\$0	\$0	19,648.29	\$6,206,040	\$316	\$316	\$0	\$0
CABELL	1,473.58	\$295,998	\$201	\$4,879	88,565.46	\$44,781,320	\$506	\$305	\$449,088	(\$7,402)
CALHOUN	15,093.62	\$2,745,490	\$182	\$27,194	86,563.94	\$55,355,900	\$639	\$458	\$6,906,577	(\$68,408)
CLAY	77,216.40	\$14,683,844	\$190	\$145,194	108,855.68	\$53,733,840	\$494	\$303	\$23,432,070	(\$231,696)
DODDRIDGE	9,884.91	\$1,800,476	\$182	\$26,115	74,372.14	\$67,278,280	\$905	\$722	\$7,141,579	(\$103,584)
FAYETTE	128,389.05	\$24,496,862	\$191	\$376,566	178,021.27	\$50,974,100	\$286	\$96	\$12,265,690	(\$188,548)
GILMER	28,588.00	\$5,395,645	\$189	\$60,824	112,624.59	\$49,817,290	\$442	\$254	\$7,249,699	(\$81,724)
GRANT	43,557.78	\$7,348,900	\$169	\$59,879	38,670.59	\$18,751,760	\$485	\$316	\$13,772,708	(\$112,220)
GREENBRIER	172,119.90	\$30,972,242	\$180	\$389,618	112,339.86	\$47,745,770	\$425	\$245	\$42,180,752	(\$530,617)
HAMPSHIRE	89,341.19	\$8,282,513	\$93	\$70,865	47,576.65	\$65,010,480	\$1,366	\$1,274	\$113,796,567	(\$973,643)
HANCOCK	0.00	\$0	\$0	\$0	15,406.98	\$6,218,420	\$404	\$404	\$0	\$0
HARDY	58,222.73	\$5,639,595	\$97	\$53,084	50,142.77	\$35,107,040	\$700	\$603	\$35,124,561	(\$330,620)
HARRISON	6,615.63	\$1,258,623	\$190	\$17,052	71,170.54	\$48,201,540	\$677	\$487	\$3,221,932	(\$43,651)
JACKSON	7,918.20	\$949,318	\$120	\$14,165	97,703.56	\$37,012,810	\$379	\$259	\$2,050,315	(\$30,592)
JEFFERSON	315.21	\$58,082	\$184	\$816	4,919.86	\$8,914,800	\$1,812	\$1,628	\$513,079	(\$7,212)
KANAWHA	57,299.45	\$9,165,064	\$160	\$123,662	496,023.37	\$126,095,280	\$254	\$94	\$5,401,165	(\$72,877)
LEWIS	30,643.49	\$5,625,663	\$184	\$61,999	85,458.78	\$74,935,800	\$877	\$693	\$21,244,536	(\$234,132)
LINCOLN	16,764.15	\$2,739,343	\$163	\$40,998	217,454.07	\$88,903,340	\$409	\$245	\$4,114,467	(\$61,579)
LOGAN	141,866.36	\$22,140,864	\$156	\$335,912	102,188.15	\$21,934,820	\$215	\$59	\$8,310,936	(\$126,090)
MARION	20,077.60	\$4,170,547	\$208	\$61,247	75,243.79	\$102,375,340	\$1,361	\$1,153	\$23,146,672	(\$339,923)
MARSHALL	2,432.51	\$357,440	\$147	\$4,404	47,567.56	\$10,800,520	\$227	\$80	\$194,877	(\$2,401)
MASON	6,690.97	\$872,593	\$130	\$11,916	71,196.09	\$42,966,320	\$603	\$473	\$3,165,358	(\$43,228)
MCDOWELL	65,069.88	\$10,782,218	\$166	\$145,845	315,779.94	\$33,590,440	\$106	(\$59)	(\$3,860,544)	\$52,219
MERCER	4,890.64	\$912,661	\$187	\$12,463	153,047.28	\$46,474,830	\$304	\$117	\$572,446	(\$7,817)
MINERAL	31,825.43	\$3,865,869	\$121	\$55,381	41,128.80	\$19,288,270	\$469	\$348	\$11,059,378	(\$158,432)
MINGO	71,059.34	\$11,889,220	\$167	\$162,359	159,457.44	\$30,592,630	\$192	\$25	\$1,743,835	(\$23,814)
MONONGALIA	12,074.52	\$2,480,578	\$205	\$31,470	89,681.52	\$53,732,400	\$599	\$394	\$4,753,833	(\$80,309)
MONROE	22,770.83	\$2,809,809	\$123	\$35,559	52,775.79	\$49,344,690	\$935	\$812	\$18,480,626	(\$233,876)
MORGAN	24,053.21	\$2,065,619	\$86	\$24,802	29,442.37	\$34,713,160	\$1,179	\$1,093	\$26,293,610	(\$315,713)
NICHOLAS	155,749.38	\$34,758,214	\$223	\$409,507	128,671.82	\$81,088,680	\$630	\$407	\$63,394,681	(\$746,891)
OHIO	20.38	\$4,586	\$225	\$61	16,053.75	\$4,911,730	\$306	\$81	\$1,649	(\$22)
PENDLETON	31,432.49	\$4,049,889	\$129	\$32,998	55,994.13	\$55,820,220	\$997	\$868	\$27,284,976	(\$222,318)
PLEASANTS	7,641.78	\$1,411,604	\$185	\$20,585	35,584.05	\$29,824,170	\$838	\$653	\$4,993,225	(\$72,813)
POCAHONTAS	37,624.29	\$6,380,045	\$170	\$51,755	45,171.30	\$78,931,490	\$1,747	\$1,578	\$59,363,940	(\$481,560)
PRESTON	73,407.27	\$12,031,139	\$164	\$122,746	188,170.13	\$104,733,290	\$557	\$393	\$28,826,488	(\$294,099)
PUTNAM	8,096.20	\$1,532,366	\$189	\$22,941	95,848.72	\$68,868,380	\$719	\$529	\$4,284,843	(\$64,149)
RALEIGH	147,350.50	\$27,142,148	\$184	\$399,967	127,451.65	\$69,195,590	\$543	\$359	\$52,856,854	(\$778,899)
RANDOLPH	148,974.01	\$31,377,564	\$211	\$253,932	148,431.97	\$162,706,250	\$1,096	\$886	\$131,922,852	(\$1,067,625)
RITCHIE	47,610.51	\$8,655,015	\$182	\$115,077	102,199.35	\$106,557,050	\$1,043	\$861	\$40,985,570	(\$544,944)
ROANE	10,612.75	\$1,974,309	\$186	\$18,882	142,303.06	\$87,330,820	\$614	\$428	\$4,538,693	(\$43,408)
SUMMERS	10,416.44	\$1,843,137	\$177	\$15,018	91,360.95	\$61,482,500	\$673	\$496	\$5,166,737	(\$42,099)
TAYLOR	6,211.60	\$1,226,683	\$197	\$15,631	38,867.81	\$28,660,330	\$737	\$540	\$3,353,624	(\$42,735)
TUCKER	45,680.85	\$6,995,580	\$153	\$56,832	83,862.26	\$23,123,490	\$276	\$123	\$5,600,082	(\$45,495)
TYLER	6,240.71	\$1,135,883	\$182	\$15,397	77,508.89	\$46,469,810	\$600	\$418	\$2,605,693	(\$35,321)
UPSHUR	51,742.65	\$11,523,128	\$223	\$121,076	75,579.96	\$83,747,180	\$1,108	\$885	\$45,810,853	(\$481,344)
WAYNE	9,219.94	\$1,541,699	\$167	\$22,903	190,833.20	\$36,810,660	\$193	\$26	\$236,776	(\$3,518)
WEBSTER	173,563.62	\$33,019,762	\$190	\$260,090	84,271.19	\$49,521,400	\$588	\$397	\$68,973,736	(\$543,292)
WETZEL	30,254.12	\$5,531,188	\$183	\$75,746	125,243.52	\$62,756,910	\$501	\$318	\$9,628,519	(\$131,857)
WIRT	47,259.77	\$5,191,970	\$110	\$76,060	45,183.89	\$28,362,170	\$628	\$518	\$24,473,241	(\$358,523)
WOOD	12,262.46	\$1,405,996	\$115	\$18,617	67,005.67	\$63,756,250	\$952	\$837	\$10,261,800	(\$135,874)
WYOMING	110,931.93	\$21,191,492	\$191	\$289,391	285,054.39	\$35,775,310	\$126	(\$66)	(\$7,269,152)	\$99,268
<b>TOTAL</b>	<b>2,412,746.91</b>	<b>\$419,587,822</b>	<b>\$174</b>	<b>\$4,950,988</b>	<b>5,752,457.18</b>	<b>\$2,921,424,670</b>	<b>\$508</b>	<b>\$334</b>	<b>\$805,742,176</b>	<b>(\$10,788,311)</b>