



Dave Hardy
Secretary of Revenue

Dale W. Steager
State Tax Commissioner

STATE TAX DEPARTMENT

December 18, 2018

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

The Honorable Roger Hanshaw
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: David 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 2018

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	21,594.64	\$3,562,666	\$165	\$29,029	61,900.07	\$53,044,900	\$857	\$692	\$14,942,733	(\$121,753)
BERKELEY	9,246.29	\$1,186,647	\$128	\$16,863	18,836.82	\$21,774,380	\$1,156	\$1,028	\$9,501,581	(\$135,021)
BOONE	82,119.27	\$16,036,734	\$195	\$243,823	182,635.09	\$33,946,510	\$186	(\$9)	(\$773,169)	\$11,755
BRAXTON	34,883.01	\$6,486,778	\$186	\$61,432	138,767.00	\$98,833,570	\$712	\$526	\$18,357,835	(\$173,856)
BROOKE	0.00	\$0	\$0	\$0	19,665.84	\$6,215,890	\$316	\$316	\$0	\$0
CABELL	1,473.58	\$295,998	\$201	\$4,883	87,657.04	\$44,629,980	\$509	\$308	\$454,265	(\$7,493)
CALHOUN	15,077.10	\$2,745,665	\$182	\$27,653	84,132.43	\$55,694,380	\$662	\$480	\$7,235,144	(\$72,869)
CLAY	74,131.35	\$14,157,801	\$191	\$139,992	110,601.93	\$54,452,900	\$492	\$301	\$22,339,455	(\$220,893)
DODDRIDGE	10,534.43	\$1,896,494	\$180	\$27,173	73,073.68	\$73,289,940	\$1,003	\$823	\$8,669,112	(\$124,211)
FAYETTE	130,947.85	\$25,243,722	\$193	\$388,046	183,334.57	\$56,424,150	\$308	\$115	\$15,057,576	(\$231,465)
GILMER	29,508.70	\$5,483,229	\$186	\$60,818	112,178.33	\$49,592,480	\$442	\$256	\$7,562,157	(\$83,876)
GRANT	39,254.56	\$6,648,639	\$169	\$54,173	44,450.96	\$21,897,990	\$493	\$323	\$12,689,435	(\$103,394)
GREENBRIER	167,177.91	\$27,540,159	\$165	\$333,886	118,259.23	\$57,019,310	\$482	\$317	\$53,065,550	(\$643,346)
HAMPSHIRE	89,952.03	\$8,320,828	\$93	\$71,992	51,721.97	\$68,214,170	\$1,319	\$1,226	\$110,313,537	(\$954,433)
HANCOCK	0.00	\$0	\$0	\$0	15,628.55	\$6,511,590	\$417	\$417	\$0	\$0
HARDY	57,252.39	\$5,515,837	\$96	\$51,655	50,836.57	\$35,174,540	\$692	\$596	\$34,097,899	(\$319,320)
HARRISON	6,587.75	\$1,254,906	\$190	\$17,291	70,012.07	\$47,631,930	\$680	\$490	\$3,226,996	(\$44,463)
JACKSON	9,294.31	\$1,082,982	\$117	\$16,159	94,653.44	\$37,861,840	\$400	\$284	\$2,636,751	(\$39,342)
JEFFERSON	779.50	\$125,313	\$161	\$1,767	4,883.89	\$9,021,870	\$1,847	\$1,687	\$1,314,635	(\$18,533)
KANAWHA	56,304.03	\$8,950,995	\$159	\$120,301	499,677.54	\$130,483,740	\$261	\$102	\$5,752,008	(\$77,307)
LEWIS	34,474.64	\$6,451,173	\$187	\$68,542	86,935.77	\$77,664,850	\$893	\$706	\$24,347,056	(\$258,683)
LINCOLN	16,472.58	\$2,678,802	\$163	\$40,092	214,882.04	\$89,506,370	\$417	\$254	\$4,182,641	(\$62,599)
LOGAN	142,362.17	\$22,400,640	\$157	\$339,733	97,351.88	\$20,547,760	\$211	\$54	\$7,647,303	(\$115,981)
MARION	20,523.02	\$4,158,355	\$203	\$61,946	98,925.02	\$123,085,630	\$1,244	\$1,042	\$21,377,034	(\$318,449)
MARSHALL	1,498.52	\$234,052	\$156	\$2,856	48,253.70	\$11,011,300	\$228	\$72	\$107,904	(\$1,317)
MASON	5,813.12	\$764,479	\$132	\$10,440	69,508.77	\$49,263,300	\$709	\$577	\$3,355,483	(\$45,822)
MCDOWELL	61,436.53	\$9,991,118	\$163	\$136,439	318,993.89	\$34,407,810	\$108	(\$55)	(\$3,364,356)	\$45,944
MERCER	4,576.92	\$873,725	\$191	\$11,932	153,060.70	\$47,664,970	\$311	\$121	\$551,584	(\$7,532)
MINERAL	31,935.07	\$3,856,485	\$121	\$55,246	40,607.66	\$19,061,440	\$469	\$349	\$11,133,998	(\$159,501)
MINGO	60,996.82	\$10,073,491	\$165	\$137,564	165,923.60	\$37,705,630	\$227	\$62	\$3,787,850	(\$51,727)
MONONGALIA	11,648.56	\$2,383,398	\$205	\$29,894	86,374.28	\$55,734,890	\$645	\$441	\$5,133,090	(\$64,381)
MONROE	33,206.10	\$3,612,924	\$109	\$46,130	46,770.24	\$43,517,420	\$930	\$822	\$27,283,727	(\$348,359)
MORGAN	23,107.64	\$1,943,489	\$84	\$23,336	29,677.61	\$35,560,940	\$1,198	\$1,114	\$25,745,041	(\$309,126)
NICHOLAS	160,144.12	\$32,428,882	\$202	\$382,064	121,282.19	\$80,587,590	\$664	\$462	\$73,981,043	(\$871,615)
OHIO	79.06	\$16,322	\$206	\$213	15,954.58	\$4,859,860	\$305	\$98	\$7,760	(\$101)
PENDLETON	33,540.45	\$3,956,031	\$118	\$32,034	60,208.95	\$70,113,300	\$1,164	\$1,047	\$35,101,811	(\$284,240)
PLEASANTS	7,551.28	\$1,391,769	\$184	\$21,261	35,672.77	\$30,819,130	\$864	\$680	\$5,132,083	(\$78,398)
POCAHONTAS	38,038.39	\$5,872,438	\$154	\$47,694	44,635.50	\$80,496,420	\$1,803	\$1,649	\$62,726,642	(\$509,441)
PRESTON	77,899.75	\$11,916,872	\$153	\$124,956	190,296.15	\$109,981,580	\$578	\$425	\$33,105,256	(\$347,128)
PUTNAM	9,885.90	\$1,906,223	\$193	\$28,159	93,110.25	\$82,722,320	\$888	\$696	\$6,876,748	(\$101,583)
RALEIGH	112,478.29	\$20,963,198	\$186	\$304,033	163,565.73	\$85,065,080	\$520	\$334	\$37,533,009	(\$544,349)
RANDOLPH	208,928.82	\$39,473,955	\$189	\$319,455	87,432.54	\$98,924,890	\$1,131	\$943	\$196,916,988	(\$1,593,610)
RITCHIE	46,233.54	\$8,434,682	\$182	\$112,148	101,590.37	\$106,004,710	\$1,043	\$861	\$39,807,814	(\$529,285)
ROANE	12,682.16	\$2,335,761	\$184	\$22,406	143,860.50	\$103,173,790	\$717	\$533	\$6,759,623	(\$64,844)
SUMMERS	8,681.25	\$1,480,119	\$170	\$12,060	92,131.52	\$70,895,620	\$770	\$599	\$5,200,142	(\$42,371)
TAYLOR	6,294.03	\$1,232,886	\$196	\$15,693	37,617.59	\$30,756,400	\$818	\$622	\$3,913,156	(\$49,808)
TUCKER	45,859.08	\$6,442,707	\$140	\$52,341	82,590.99	\$22,267,290	\$270	\$129	\$5,921,322	(\$48,105)
TYLER	5,647.09	\$1,009,608	\$179	\$14,148	77,779.77	\$51,569,710	\$663	\$484	\$2,734,538	(\$38,321)
UPSHUR	55,461.93	\$11,075,670	\$200	\$116,374	71,809.69	\$79,617,310	\$1,109	\$909	\$50,416,444	(\$529,736)
WAYNE	10,874.79	\$1,876,648	\$173	\$28,028	184,803.27	\$53,279,800	\$288	\$116	\$1,258,614	(\$18,798)
WEBSTER	173,818.52	\$30,102,788	\$173	\$245,278	82,556.58	\$48,500,310	\$587	\$414	\$72,012,054	(\$586,754)
WETZEL	30,268.73	\$5,524,525	\$183	\$76,305	120,276.23	\$62,291,100	\$518	\$335	\$10,151,660	(\$140,215)
WIRT	47,218.51	\$5,205,997	\$110	\$76,028	44,506.39	\$28,299,950	\$636	\$526	\$24,818,489	(\$362,449)
WOOD	12,043.13	\$1,375,750	\$114	\$19,524	67,590.49	\$64,328,630	\$952	\$838	\$10,086,189	(\$143,135)
WYOMING	110,347.80	\$21,069,238	\$191	\$287,722	286,505.84	\$38,026,560	\$126	(\$65)	(\$7,193,599)	\$98,236
TOTAL	2,498,147.01	\$421,049,593	\$169	\$4,969,005	5,685,950.07	\$3,007,049,720	\$529	\$360	\$900,110,842	(\$11,843,403)

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	79,482.88	\$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	\$6,307,890	\$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	113,895.90	\$23,282,380	\$205	\$48	\$6,271,051	(\$95,142)
MARION	18,625.21	\$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	\$11,648	(\$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	\$48,326,580	\$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	(\$155,073)
WIRT	47,152.27	\$5,181,012	\$110	\$75,900	44,944.25	\$28,306,080	\$630	\$520	\$24,515,888	(\$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)	(\$7,266,678)	\$99,234
TOTAL	2,545,566.85	\$439,999,457	\$173	\$5,183,087	5,620,762.49	\$2,915,779,940	\$519	\$346	\$880,517,603	(\$11,786,238)