



Dave Hardy
Secretary of Revenue

Dale W. Steager
State Tax Commissioner

STATE TAX DEPARTMENT

December 30, 2020

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

The Honorable Roger Hanshaw
House Chairperson
Joint Committee on Government and Finance
State Capital
Building 1, Room 234M
Charleston, WV 25305

Re: Annual report of Tax Commissioner on Managed Timberland Program
Gentlemen:

The Tax Commissioner is required by W. Va. Code § 11-1C-11(c) to annually submit to the Joint Committee on Government and Finance, by December 31st, a report on the property tax aspects of the State's managed timberland program.

If after review of our report, should you or the Committee have questions, please contact me.

Sincerely,

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

Dale Steager
State Tax Commissioner

DWS/lis
Attachment

cc: Dave Hardy, Cabinet Secretary, Department of Revenue
Aaron Allred, Staff, Joint Committee on Government & Finance
Leroy Barker, Director, Property Tax Division, State Tax Department
Electronic copy to Legislative Librarian

MANAGED TIMBERLAND PROGRAM

REPORT TO THE JOINT COMMITTEE ON GOVERNMENT AND FINANCE

DECEMBER 30, 2020

Submitted by:

West Virginia State Tax Department
Dale W. Steager
State Tax Commissioner

MANAGED TIMBERLAND PROGRAM

This report on the property tax aspects of the State's managed timberland program is submitted to the Joint Committee on Government and Finance pursuant to the provision of W. Va. Code § 11-1C-11(c), which reads:

(c) To aid the Legislature in assessing the impact of the managed timberland program on the State of West Virginia, the Division of Forestry and the Tax Commissioner, on or before December 31, 2001, and on December 31, each year thereafter, shall report in writing to the Joint Committee on Government and Finance of the Legislature or its designated subcommittee. The Tax Commissioner shall include in his or her report a complete and accurate assessment of the impact of the managed timberland program on the tax collections of the state, including projected increases or decreases in tax collection. The Division of Forestry shall include in its report detailed information on the number of acres designated as managed timberland and any identified impacts of the program on the state's timber industry.

This report includes data, by county, indicating the effect the managed timberland program has on the State's property tax base for tax years 2019 and 2020. Please see the Division of Forestry's annual report for information on the history of the managed timberland program, the number of acres designated as managed timberland, and the impacts the program has on this State's timber industry.

The attached spreadsheets for tax years 2019 and 2020 begin by showing for each county the appraised value of timberland in the managed timberland program and the appraised value of timberland not in the managed timberland program. The last column shows the tax savings to owners participating in the managed timberland program.¹

The appraised value of timberland not in the managed timberland program must always be more than the appraised value of equivalent grades of properties being classified as managed timberland in the county.² This means that the appraised value of:

A & B grade woodland must be at least the amount of grade 1 managed timberland;

C & D grade woodland must be at least the amount of grade 2 managed timberland; and

E grade woodland must be at least the amount of grade 3 managed timberland.

¹ To determine tax savings, appraised values are multiplied by 60 percent to determine the assessed values of the properties. The assessed values are then multiplied by the applicable class III levy rate. In a few cases, the particular managed timberland may also qualify for farm use valuation, meaning that the lower Class II levy rate rather than the higher Class III levy rate is applied.

² See CSR §110-1H-2.2.

Grades of Managed Timberland Productivity

Grade 1. Managed timberland productivity is excellent to very good.

Grade 2. Managed timberland productivity is good to fair.

Grade 3. Managed timberland productivity is poor.³

Timberland Classification Schedule

Class "A". – This land is adaptable for use as forest property. It may be adaptable to other profitable uses. On it is a stand of trees of commercial species, the size being from fourteen (14) to twenty (20) inches d.b.h.⁴ and above.

Class "B". – This land is also adaptable for use as forest property. It may be adaptable for other profitable uses. There is a stand of trees of commercial species, the size being from ten (10) to fourteen (14) inches d.b.h.

Class "C". – This land is adaptable for use as forest property. On it is a stand of trees of commercial species, the size being from six (6) to ten (10) inches d.b.h.

Class "D". – This land is adaptable for use as forest property. On it is a stand of trees of commercial species, the size being from four (4) to six (6) inches d.b.h.

Class "E". – This land is adaptable for use as forest property. On it is a stand of trees of commercial species less than four (4) inches d.b.h. This class of timberland also includes clear cut property and property subjected to total harvest where the remaining commercial species are less than four (4) inches d.b.h.⁵

The attached spreadsheet for tax year 2020, shows that the counties of Boone, McDowell and Wyoming each under appraised the value of timberland not in the managed timberland program. These counties need to take corrective action for the 2021 property tax year in order to comply with CSR §110-1H-2.2.

³ To determine tax savings, appraised values are multiplied by 60 percent to determine the assessed values of the properties. The assessed values are then multiplied by the applicable class III levy rate. In a few cases, the particular managed timberland may also qualify for farm use valuation, meaning that the lower class II levy rate applies rather than the higher class III levy rate.

³ See CSR §110-1H-2.2.

³ See CSR §110-1H-3.12 and Appendix 4 of the managed timberland rule.

³ "dbh" means the diameter of trees at breast height, which is 4.5' above ground level. CRS §110-1H-3.4.

⁵ See CSR §110-1H, Appendix 1.

Legislative Report WV Code 11-1C-11 Tax Year 2019

County	MT Acreage	MT Appraisal	MT Rate/Acre	CI 3 Levy Rates	MT Taxes	Timb Acreage	Timb Appraisal	Timb Rate/Acre	R/A Diff	Appraisal Diff	Tax Diff
BARBOUR	21,628.66	\$3,807,438	\$176	0.013580	\$31,023	60,854.05	\$52,242,500	\$858	\$682	\$14,760,517	(\$120,269)
BERKELEY	10,054.89	\$1,359,302	\$135	0.023644	\$19,284	17,676.85	\$19,975,080	\$1,130	\$995	\$10,002,860	(\$141,905)
BOONE	85,814.33	\$16,820,114	\$196	0.025340	\$255,733	180,290.14	\$33,793,850	\$187	(\$9)	(\$734,940)	\$11,174
BRAXTON	35,072.64	\$6,540,887	\$186	0.015768	\$61,882	136,911.64	\$100,308,240	\$733	\$546	\$19,155,064	(\$181,222)
BROOKE	0.00	\$0	\$0	0.026304	\$0	19,899.79	\$6,319,450	\$318	\$318	\$0	\$0
CABELL	1,472.76	\$303,843	\$206	0.027424	\$5,000	86,073.13	\$43,775,630	\$509	\$302	\$445,183	(\$7,325)
CALHOUN	15,236.46	\$2,791,026	\$183	0.017358	\$29,068	83,578.99	\$55,753,550	\$667	\$484	\$7,372,853	(\$76,787)
CLAY	75,843.02	\$14,449,529	\$191	0.016480	\$142,877	107,719.34	\$53,049,720	\$492	\$302	\$22,901,712	(\$226,452)
DODDRIDGE	10,352.28	\$1,923,296	\$186	0.023420	\$27,026	75,247.34	\$78,810,640	\$1,047	\$862	\$8,919,211	(\$125,333)
FAYETTE	132,083.39	\$25,531,657	\$193	0.025620	\$392,473	172,264.41	\$52,467,050	\$305	\$111	\$14,697,348	(\$225,928)
GILMER	29,964.50	\$5,603,682	\$187	0.018518	\$62,261	109,457.75	\$48,455,320	\$443	\$256	\$7,661,157	(\$85,122)
GRANT	41,001.78	\$7,474,436	\$182	0.013580	\$60,902	43,292.05	\$21,325,080	\$493	\$310	\$12,722,488	(\$103,663)
GREENBRIER	175,060.39	\$30,216,862	\$173	0.020142	\$365,174	112,674.45	\$56,755,950	\$504	\$531	\$57,964,099	(\$700,508)
HAMPSHIRE	89,015.10	\$8,432,199	\$95	0.014420	\$72,955	54,792.63	\$73,028,540	\$1,333	\$1,238	\$110,208,625	(\$953,525)
HANCOCK	0.00	\$0	\$0	0.026316	\$0	15,693.14	\$6,558,830	\$418	\$418	\$0	\$0
HARDY	58,320.48	\$5,818,730	\$100	0.015624	\$54,547	48,471.50	\$33,810,060	\$698	\$598	\$34,861,235	(\$326,803)
HARRISON	5,963.64	\$1,155,588	\$194	0.023072	\$15,997	73,655.01	\$50,896,450	\$691	\$497	\$2,965,355	(\$41,050)
JACKSON	9,239.03	\$1,075,428	\$116	0.024868	\$16,046	94,951.15	\$39,985,920	\$421	\$305	\$2,815,321	(\$42,007)
JEFFERSON	893.30	\$164,217	\$184	0.023192	\$2,285	5,088.36	\$10,943,120	\$2,151	\$1,967	\$1,756,930	(\$24,448)
KANAWHA	55,975.95	\$8,889,728	\$159	0.025196	\$134,391	501,437.40	\$131,624,300	\$262	\$104	\$5,803,622	(\$87,737)
LEWIS	36,011.16	\$7,090,987	\$197	0.017708	\$75,340	82,434.29	\$73,690,330	\$894	\$697	\$25,100,402	(\$266,687)
LINCOLN	4,097.33	\$762,617	\$186	0.024944	\$11,414	222,369.06	\$93,410,950	\$420	\$234	\$958,555	(\$14,346)
LOGAN	123,601.87	\$19,491,504	\$158	0.025277	\$295,612	97,200.11	\$20,671,170	\$213	\$55	\$6,794,426	(\$103,046)
MARION	19,568.60	\$4,287,405	\$219	0.025012	\$64,342	75,933.46	\$112,210,560	\$1,478	\$1,259	\$24,630,065	(\$369,628)
MARSHALL	1,185.16	\$196,436	\$166	0.020336	\$2,397	50,181.55	\$11,439,130	\$228	\$62	\$73,727	(\$900)
MASON	4,597.41	\$575,746	\$125	0.022760	\$7,862	69,567.42	\$49,060,040	\$714	\$589	\$2,706,071	(\$36,954)
MCDOWELL	44,148.01	\$7,559,912	\$171	0.022760	\$103,238	335,888.96	\$36,764,800	\$109	(\$62)	(\$2,727,682)	\$37,249
MERCER	4,440.92	\$848,139	\$191	0.022760	\$11,582	152,853.79	\$48,023,100	\$314	\$123	\$547,095	(\$7,471)
MINERAL	32,440.61	\$4,217,177	\$130	0.023876	\$60,414	41,052.94	\$19,301,760	\$470	\$340	\$11,035,345	(\$158,088)
MINGO	29,774.76	\$4,748,906	\$159	0.022760	\$64,851	187,318.06	\$43,605,520	\$233	\$73	\$2,182,320	(\$29,802)
MONONGALIA	8,485.87	\$1,731,283	\$204	0.020836	\$21,644	89,533.07	\$56,625,360	\$632	\$428	\$3,635,622	(\$45,451)
MONROE	33,212.29	\$3,776,107	\$114	0.021156	\$47,932	47,599.49	\$49,324,550	\$1,036	\$923	\$30,639,834	(\$388,930)
MORGAN	23,768.36	\$2,113,696	\$89	0.020012	\$25,380	29,370.48	\$35,029,750	\$1,193	\$1,104	\$26,234,486	(\$315,003)
NICHOLAS	163,145.97	\$35,579,088	\$218	0.019636	\$419,179	116,988.05	\$77,691,420	\$664	\$446	\$72,765,671	(\$857,296)
OHIO	79.06	\$18,669	\$236	0.023576	\$264	16,072.22	\$4,895,200	\$305	\$68	\$5,411	(\$77)
PENDLETON	35,718.93	\$4,380,866	\$123	0.013536	\$35,580	59,066.12	\$73,177,170	\$1,239	\$1,116	\$39,871,409	(\$323,820)
PLEASANTS	7,551.28	\$1,398,063	\$185	0.025616	\$21,488	35,326.91	\$30,480,150	\$863	\$678	\$5,117,201	(\$78,649)
POCAHONTAS	40,914.35	\$6,656,691	\$163	0.013484	\$53,855	41,061.42	\$66,627,060	\$1,623	\$1,460	\$59,731,730	(\$483,254)
PRESTON	79,515.92	\$13,117,454	\$165	0.021680	\$170,632	190,723.60	\$113,180,090	\$593	\$428	\$34,069,255	(\$443,173)
PUTNAM	7,423.94	\$1,512,589	\$204	0.024556	\$22,286	94,673.60	\$85,564,150	\$904	\$700	\$5,197,023	(\$76,571)
RALEIGH	146,720.33	\$27,077,978	\$185	0.024172	\$392,717	127,796.82	\$70,291,670	\$550	\$365	\$53,622,129	(\$777,692)
RANDOLPH	212,655.67	\$43,107,364	\$203	0.013488	\$348,859	83,899.62	\$93,915,860	\$1,119	\$917	\$194,935,969	(\$1,577,577)
RITCHIE	46,760.95	\$8,797,836	\$188	0.022056	\$116,427	101,864.13	\$106,145,110	\$1,042	\$854	\$39,928,307	(\$528,395)
ROANE	13,679.74	\$2,528,065	\$185	0.018396	\$27,904	143,165.28	\$108,211,160	\$756	\$571	\$7,811,736	(\$86,223)
SUMMERS	11,522.51	\$1,929,195	\$167	0.013580	\$15,719	91,331.04	\$72,114,310	\$790	\$622	\$7,168,893	(\$58,412)
TAYLOR	6,347.23	\$1,270,851	\$200	0.019934	\$15,200	37,163.40	\$30,901,450	\$832	\$631	\$4,006,885	(\$47,924)
TUCKER	47,320.65	\$7,076,309	\$150	0.013580	\$57,658	82,963.72	\$25,414,200	\$306	\$157	\$7,419,382	(\$60,453)
TYLER	5,373.46	\$953,919	\$178	0.023068	\$13,203	77,742.25	\$52,175,590	\$671	\$494	\$2,652,401	(\$36,711)
UPSHUR	57,495.37	\$12,463,171	\$217	0.017512	\$130,953	72,856.36	\$80,762,540	\$1,108	\$892	\$51,269,695	(\$538,701)
WAYNE	5,148.35	\$975,865	\$190	0.024844	\$14,547	192,434.21	\$55,314,960	\$287	\$98	\$504,021	(\$7,513)
WEBSTER	174,177.21	\$32,180,183	\$185	0.013384	\$258,420	81,920.61	\$48,122,750	\$587	\$403	\$70,137,004	(\$563,228)
WETZEL	30,165.83	\$5,602,967	\$186	0.023000	\$77,321	119,551.12	\$67,474,160	\$564	\$379	\$11,422,503	(\$157,631)
WIRT	47,000.40	\$5,189,640	\$110	0.024308	\$75,690	45,450.88	\$32,662,940	\$719	\$608	\$28,586,851	(\$416,934)
WOOD	12,052.25	\$1,398,273	\$116	0.023004	\$19,300	68,257.61	\$65,006,790	\$952	\$836	\$10,079,980	(\$139,128)
WYOMING	29,662.27	\$5,796,049	\$195	0.022760	\$79,151	365,025.15	\$51,526,540	\$141	(\$54)	(\$1,608,956)	\$21,072
TOTAL	2,398,756.62	\$418,768,762	\$175		\$4,907,283	5,726,658.92	\$3,031,291,570	\$529	\$355	\$850,964,746	(\$12,395,353)

Legislative Report WV Code 11-1C-11 Tax Year 2020

County	MT Acreage	MT Appraisal	MT Rate/Acre	Cl 3 Levy Rates	MT Taxes	Timb Acreage	Timb Appraisal	Timb Rate/Acre	R/A Diff	Appraisal Diff	Tax Diff
BARBOUR	22,311.98	\$3,916,028	\$176	0.013580	\$31,908	64,803.68	\$55,797,060	\$861	\$686	\$15,294,983	(\$124,623)
BERKELEY	9,704.98	\$1,332,255	\$137	0.023488	\$18,775	19,972.42	\$24,296,070	\$1,216	\$1,079	\$10,473,669	(\$147,603)
BOONE	103,762.17	\$20,826,988	\$201	0.025340	\$316,654	168,088.86	\$32,028,480	\$191	(\$10)	(\$1,055,633)	\$16,050
BRAXTON	35,504.27	\$6,647,888	\$187	0.015592	\$62,192	135,905.18	\$102,579,780	\$755	\$568	\$20,150,356	(\$188,511)
BROOKE	0.00	\$0	\$0	0.026204	\$0	19,580.64	\$6,202,680	\$317	\$317	\$0	\$0
CABELL	1,472.76	\$306,115	\$208	0.026640	\$4,893	85,455.93	\$43,902,780	\$514	\$306	\$450,512	(\$7,201)
CALHOUN	13,376.50	\$2,453,095	\$183	0.017202	\$25,319	84,270.51	\$56,213,830	\$667	\$484	\$6,469,888	(\$66,777)
CLAY	76,812.60	\$14,637,348	\$191	0.016556	\$145,402	106,378.98	\$52,417,900	\$493	\$302	\$23,211,813	(\$230,577)
DODDRIDGE	10,084.72	\$1,907,298	\$189	0.023476	\$26,865	74,264.28	\$79,571,170	\$1,071	\$882	\$8,898,071	(\$125,335)
FAYETTE	124,812.99	\$24,237,176	\$194	0.025620	\$372,574	176,804.92	\$54,140,650	\$307	\$112	\$14,025,951	(\$215,607)
GILMER	29,186.79	\$5,468,237	\$187	0.018518	\$60,756	108,460.96	\$47,989,660	\$442	\$255	\$7,445,756	(\$82,728)
GRANT	40,174.17	\$7,247,312	\$180	0.016052	\$69,800	43,268.32	\$21,346,930	\$493	\$313	\$12,573,083	(\$121,094)
GREENBRIER	177,415.63	\$30,722,578	\$173	0.020078	\$370,109	110,078.87	\$57,732,730	\$524	\$351	\$62,326,058	(\$750,830)
HAMPSHIRE	93,208.72	\$8,971,758	\$96	0.014180	\$76,332	50,261.59	\$68,003,830	\$1,353	\$1,257	\$117,139,452	(\$906,622)
HANCOCK	0.00	\$0	\$0	0.025936	\$0	15,466.85	\$6,447,460	\$417	\$417	\$0	\$0
HARDY	57,581.58	\$5,777,432	\$100	0.015496	\$53,716	50,033.43	\$34,636,600	\$692	\$592	\$34,084,519	(\$316,904)
HARRISON	6,891.20	\$1,361,241	\$198	0.023064	\$18,837	74,512.89	\$51,546,530	\$692	\$494	\$3,405,954	(\$47,133)
JACKSON	6,540.70	\$728,336	\$111	0.024868	\$10,867	96,303.05	\$44,108,450	\$458	\$347	\$2,267,417	(\$33,832)
JEFFERSON	1,034.72	\$171,483	\$166	0.022760	\$2,342	5,828.87	\$13,826,050	\$2,456	\$2,291	\$2,370,073	(\$32,366)
KANAWHA	57,486.78	\$8,640,809	\$150	0.025196	\$130,628	498,204.63	\$137,107,800	\$275	\$125	\$7,179,770	(\$108,541)
LEWIS	39,222.84	\$7,401,423	\$189	0.017708	\$78,639	79,080.51	\$73,157,370	\$925	\$736	\$28,883,621	(\$306,883)
LINCOLN	10,354.07	\$1,779,526	\$172	0.024044	\$26,633	212,004.12	\$89,959,310	\$424	\$252	\$2,613,997	(\$39,122)
LOGAN	136,125.57	\$21,477,471	\$158	0.025504	\$328,657	94,790.11	\$21,069,490	\$222	\$64	\$8,779,866	(\$134,353)
MARION	23,265.20	\$5,257,460	\$226	0.024576	\$77,524	73,740.72	\$105,207,280	\$1,427	\$1,201	\$27,935,441	(\$411,925)
MARSHALL	1,498.53	\$234,051	\$156	0.020152	\$2,830	50,973.44	\$11,627,350	\$228	\$72	\$107,773	(\$1,303)
MASON	6,025.71	\$809,166	\$134	0.022760	\$11,050	63,841.11	\$48,928,840	\$766	\$632	\$3,809,034	(\$52,016)
MCDOWELL	63,560.12	\$10,445,188	\$164	0.022760	\$142,639	317,057.77	\$33,949,060	\$107	(\$57)	(\$3,839,468)	\$49,701
MERCER	4,992.31	\$960,994	\$192	0.022760	\$13,123	163,502.29	\$72,981,570	\$446	\$254	\$1,267,394	(\$17,308)
MINERAL	33,779.60	\$4,372,963	\$129	0.023876	\$62,645	41,847.51	\$19,683,210	\$470	\$341	\$11,515,460	(\$164,066)
MINGO	49,235.24	\$7,882,972	\$160	0.022760	\$107,650	169,839.31	\$37,899,250	\$223	\$63	\$3,103,758	(\$42,385)
MONONGALIA	9,647.25	\$1,942,090	\$201	0.020688	\$24,107	88,027.36	\$55,867,810	\$635	\$433	\$4,180,674	(\$51,894)
MONROE	34,413.49	\$3,932,416	\$114	0.021156	\$49,917	46,773.33	\$51,489,030	\$1,101	\$987	\$33,950,652	(\$430,956)
MORGAN	24,758.90	\$2,206,021	\$89	0.020012	\$26,488	27,502.30	\$32,964,640	\$1,199	\$1,110	\$27,470,342	(\$329,842)
NICHOLAS	162,912.59	\$35,563,851	\$218	0.019636	\$418,999	116,358.02	\$79,420,850	\$683	\$464	\$75,633,094	(\$891,079)
OHIO	79.06	\$19,256	\$244	0.023240	\$269	15,647.06	\$4,757,450	\$304	\$60	\$4,782	(\$67)
PENDLETON	36,891.42	\$4,526,137	\$123	0.013580	\$36,879	58,514.32	\$72,140,800	\$1,233	\$1,110	\$40,956,346	(\$333,712)
PLEASANTS	5,341.07	\$992,950	\$186	0.025132	\$14,973	36,034.76	\$31,094,220	\$863	\$677	\$3,615,833	(\$54,524)
POCAHONTAS	43,727.67	\$7,144,308	\$163	0.013580	\$58,212	41,686.82	\$74,980,460	\$1,799	\$1,635	\$71,506,949	(\$582,839)
PRESTON	79,279.89	\$13,131,605	\$166	0.021480	\$169,240	187,573.23	\$110,854,620	\$591	\$425	\$33,722,320	(\$434,613)
PUTNAM	9,742.91	\$2,044,252	\$210	0.024188	\$29,668	95,818.60	\$84,332,190	\$880	\$670	\$6,530,711	(\$94,779)
RALEIGH	154,897.98	\$28,714,572	\$185	0.024172	\$416,453	119,255.63	\$65,836,070	\$552	\$367	\$56,798,156	(\$823,755)
RANDOLPH	214,426.07	\$43,411,850	\$202	0.013488	\$351,323	83,024.14	\$93,686,880	\$1,128	\$926	\$198,552,830	(\$1,606,848)
RITCHIE	35,781.44	\$6,949,360	\$194	0.022056	\$91,965	107,944.12	\$112,723,840	\$1,044	\$850	\$30,416,467	(\$402,519)
ROANE	14,559.29	\$2,698,112	\$185	0.017980	\$29,107	141,484.76	\$109,743,700	\$776	\$590	\$8,594,909	(\$92,722)
SUMMERS	11,866.71	\$1,962,946	\$165	0.013580	\$15,994	91,472.37	\$76,709,230	\$839	\$673	\$7,988,542	(\$65,091)
TAYLOR	6,444.30	\$1,307,280	\$203	0.019934	\$15,636	38,309.21	\$34,069,320	\$889	\$686	\$4,423,764	(\$52,910)
TUCKER	47,515.06	\$7,107,432	\$150	0.013580	\$57,911	83,303.65	\$25,608,750	\$307	\$158	\$7,499,386	(\$61,105)
TYLER	7,521.92	\$1,398,593	\$186	0.022780	\$19,116	76,350.34	\$52,549,720	\$688	\$502	\$3,778,526	(\$51,645)
UPSHUR	57,472.30	\$12,467,079	\$217	0.017512	\$130,994	74,041.87	\$82,165,570	\$1,110	\$893	\$51,310,947	(\$539,134)
WAYNE	10,875.79	\$1,876,923	\$173	0.024768	\$27,893	186,191.21	\$53,451,770	\$287	\$115	\$1,245,299	(\$16,506)
WEBSTER	172,477.24	\$31,868,010	\$185	0.013560	\$259,276	81,760.94	\$48,032,910	\$587	\$403	\$69,458,904	(\$565,118)
WETZEL	29,985.64	\$5,694,254	\$187	0.023004	\$77,352	118,946.05	\$75,016,600	\$631	\$444	\$13,307,015	(\$183,669)
WIRT	34,730.93	\$3,903,658	\$112	0.024416	\$57,187	46,122.65	\$33,218,150	\$720	\$608	\$21,110,023	(\$309,253)
WOOD	8,823.11	\$1,035,165	\$117	0.022268	\$13,831	67,491.89	\$64,297,000	\$953	\$835	\$7,370,282	(\$98,473)
WYOMING	110,815.46	\$21,169,717	\$191	0.022760	\$289,094	283,768.58	\$35,724,160	\$126	(\$65)	(\$7,218,950)	\$98,582
TOTAL	2,560,409.94	\$448,952,428	\$175		\$5,331,246	5,567,624.96	\$3,065,094,910	\$551	\$375	\$960,607,219	(\$12,677,064)