

Larry Pack
Secretary of Revenue



Matthew Irby
State Tax Commissioner

STATE TAX DEPARTMENT

December 27, 2024

The Honorable Craig Blair
Senate President and Co-Chairperson
Joint Committee on Government and Finance
Building 1, Room 229M
State Capitol Complex
1900 Kanawha Blvd, East
Charleston, WV 25305

The Honorable Roger Hanshaw
Speaker of the House of Delegates and Co- Chairperson
Joint Committee on Government and Finance
Building 1, Room 228M
State Capitol Complex
1900 Kanawha Blvd, East
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 report and its 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 any questions, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matthew Irby".

Matthew Irby
State Tax Commissioner

Attachment

cc: Larry Pack, Cabinet Secretary, Department of Revenue
Joint Committee on Government and Finance

MANAGED TIMBERLAND PROGRAM

REPORT TO THE JOINT COMMITTEE ON GOVERNMENT AND FINANCE

DECEMBER 27, 2024

Submitted by:

West Virginia State Tax Department
Matthew Irby
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 year 2024. 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 year 2024 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.*

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.** 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.

*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.

**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.*

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.** 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.***

The attached spreadsheet for tax year 2024, shows that the counties of 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 2025 property tax year in order to comply with CSR §110-1 H-2.2.

* 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.

See CSR §110-1 H-2.2.

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

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

*** See CSR §110-1H, Appendix 1.

Legislative Report WV Code 11-1C-11 Tax Year 2024

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	25,563.03	\$4,184,929	\$164	0.013004	\$32,652	63,835.97	83,950,030.00	\$1,315	\$1,151	\$29,432,750	(\$229,646)
BERKELEY	9,624.94	\$1,051,321	\$109	0.025276	\$15,944	18,288.69	\$26,416,830	\$1,444	\$1,335	\$12,851,282	(\$194,897)
BOONE	107,049.67	\$21,420,827	\$200	0.025104	\$322,649	156,072.80	\$35,831,720	\$230	\$29	\$3,155,997	(\$47,537)
BRAXTON	40,489.30	\$7,397,240	\$183	0.015428	\$68,475	128,143.28	\$101,269,810	\$790	\$608	\$24,600,877	(\$227,725)
BROOKE	46.44	\$6,386	\$138	0.026568	\$102	19,448.72	\$6,341,310	\$326	\$189	\$8,756	(\$140)
CABELL	2,162.73	\$448,075	\$207	0.027472	\$7,386	85,417.24	\$48,457,140	\$567	\$360	\$778,840	(\$12,838)
CALHOUN	13,256.33	\$2,424,935	\$183	0.016518	\$24,032	82,545.91	\$54,935,580	\$666	\$483	\$6,397,358	(\$63,401)
CLAY	80,867.36	\$15,380,288	\$190	0.013956	\$128,788	100,794.07	\$49,779,980	\$494	\$304	\$24,558,327	(\$205,642)
DODDRIDGE	16,154.48	\$2,828,829	\$175	0.023424	\$39,757	71,117.05	\$83,354,100	\$1,172	\$997	\$16,105,339	(\$226,351)
FAYETTE	132,363.91	\$25,891,224	\$196	0.025620	\$398,000	165,076.11	\$71,163,320	\$431	\$235	\$31,170,063	(\$479,146)
GILMER	34,349.48	\$6,361,403	\$185	0.018584	\$70,932	99,933.52	\$62,307,390	\$623	\$438	\$15,055,099	(\$167,870)
GRANT	39,403.42	\$6,211,254	\$158	0.016052	\$59,822	43,465.57	\$21,799,580	\$502	\$344	\$13,551,009	(\$130,512)
GREENBRIER	175,569.46	\$28,581,493	\$163	0.019094	\$327,441	116,958.56	\$73,282,930	\$627	\$464	\$81,425,371	(\$932,842)
HAMPSHIRE	87,011.47	\$7,883,067	\$91	0.017428	\$82,432	56,304.46	\$75,997,300	\$1,350	\$1,259	\$109,561,213	(\$1,145,660)
HANCOCK	0.00	\$0	\$0	0.025492	\$0	14,528.49	\$6,419,870	\$442	\$442	\$0	\$0
HARDY	41,744.44	\$3,835,457	\$92	0.015448	\$35,550	52,830.61	\$36,465,160	\$690	\$598	\$24,977,719	(\$231,513)
HARRISON	9,458.48	\$1,853,830	\$196	0.023280	\$25,894	73,490.13	\$52,486,920	\$714	\$518	\$4,901,451	(\$68,463)
JACKSON	5,916.78	\$663,062	\$112	0.024924	\$9,916	90,842.50	\$46,891,430	\$516	\$404	\$2,391,084	(\$35,757)
JEFFERSON	1,128.80	\$165,386	\$147	0.023360	\$2,318	5,447.81	\$15,588,790	\$2,861	\$2,715	\$3,064,651	(\$42,954)
KANAWHA	73,383.58	\$11,417,666	\$156	0.025196	\$172,608	489,334.55	\$129,824,250	\$265	\$110	\$8,051,567	(\$121,720)
LEWIS	42,250.24	\$7,508,975	\$178	0.017708	\$79,781	76,633.15	\$85,168,450	\$1,111	\$934	\$39,447,041	(\$419,117)
LINCOLN	11,649.43	\$1,995,927	\$171	0.024872	\$29,786	201,154.74	\$85,354,100	\$424	\$253	\$2,947,166	(\$43,981)
LOGAN	138,685.80	\$21,965,485	\$158	0.025124	\$331,117	93,489.63	\$21,415,930	\$229	\$71	\$9,803,658	(\$147,784)
MARION	22,043.84	\$4,488,815	\$204	0.024708	\$66,546	76,977.76	\$94,767,270	\$1,231	\$1,027	\$22,649,342	(\$335,772)
MARSHALL	5,239.30	\$1,082,520	\$207	0.020160	\$13,094	45,444.60	\$10,566,310	\$233	\$26	\$135,668	(\$1,641)
MASON	6,589.68	\$930,478	\$141	0.023660	\$13,209	61,396.59	\$49,146,190	\$800	\$659	\$4,344,370	(\$61,673)
MCDOWELL	65,720.82	\$10,920,936	\$166	0.022748	\$149,058	312,120.78	\$33,703,170	\$108	(\$58)	(\$3,824,324)	\$52,197
MERCER	4,532.71	\$857,172	\$189	0.022740	\$11,695	161,292.71	\$85,041,400	\$527	\$338	\$1,532,694	(\$20,912)
MINERAL	38,236.80	\$4,939,689	\$129	0.023876	\$70,764	37,678.87	\$17,659,430	\$469	\$339	\$12,981,233	(\$185,964)
MINGO	48,329.02	\$7,951,699	\$165	0.022760	\$108,588	176,957.89	\$52,718,470	\$298	\$133	\$6,446,257	(\$88,030)
MONONGALIA	9,488.80	\$1,757,112	\$185	0.021392	\$22,553	86,053.50	\$57,822,820	\$672	\$487	\$4,618,796	(\$59,283)
MONROE	33,936.43	\$3,627,385	\$107	0.021156	\$46,045	45,759.76	\$64,744,390	\$1,415	\$1,308	\$44,388,458	(\$563,449)
MORGAN	25,530.17	\$2,173,338	\$85	0.020012	\$26,096	24,351.14	\$29,847,160	\$1,226	\$1,141	\$29,118,958	(\$349,637)
NICHOLAS	166,514.54	\$33,732,163	\$203	0.019636	\$397,419	114,747.25	\$80,155,300	\$699	\$496	\$82,584,550	(\$972,978)
OHIO	83.06	\$17,122	\$206	0.023100	\$237	15,290.66	\$4,646,880	\$304	\$98	\$8,120	(\$113)
PENDLETON	37,874.12	\$4,360,738	\$115	0.013580	\$35,531	60,740.00	\$105,525,060	\$1,737	\$1,622	\$61,438,880	(\$500,604)
PLEASANTS	3,678.44	\$642,427	\$175	0.023832	\$9,186	36,708.62	\$32,576,740	\$887	\$713	\$2,621,972	(\$37,492)
POCAHONTAS	46,341.18	\$6,916,480	\$149	0.012936	\$53,683	42,575.15	\$81,147,240	\$1,906	\$1,757	\$81,408,725	(\$631,862)
PRESTON	79,745.65	\$12,434,371	\$156	0.021204	\$158,195	196,040.53	\$112,781,440	\$575	\$419	\$33,443,026	(\$425,476)
PUTNAM	15,551.49	\$3,122,895	\$201	0.024304	\$45,539	87,958.18	\$98,014,670	\$1,114	\$914	\$14,206,638	(\$207,167)
RALEIGH	158,662.14	\$29,341,641	\$185	0.024028	\$423,013	115,180.97	\$64,120,970	\$557	\$372	\$58,985,192	(\$850,378)
RANDOLPH	212,992.56	\$40,027,383	\$188	0.013488	\$323,934	86,013.99	\$113,572,980	\$1,320	\$1,132	\$241,208,260	(\$1,952,050)
RITCHIE	36,961.86	\$6,853,314	\$185	0.021780	\$89,559	102,218.48	\$119,735,770	\$1,171	\$986	\$36,442,739	(\$476,234)
ROANE	17,887.34	\$3,225,413	\$180	0.017796	\$34,440	140,876.62	\$128,028,660	\$909	\$728	\$13,030,600	(\$139,136)
SUMMERS	14,348.40	\$2,369,928	\$165	0.013580	\$19,310	87,864.80	\$96,304,480	\$1,096	\$931	\$13,356,679	(\$108,830)
TAYLOR	7,764.71	\$1,559,270	\$201	0.019782	\$18,507	38,945.99	\$39,534,910	\$1,015	\$814	\$6,322,854	(\$75,047)
TUCKER	47,425.43	\$6,675,431	\$141	0.013244	\$53,046	82,683.92	\$35,682,320	\$432	\$291	\$13,791,056	(\$109,589)
TYLER	8,839.39	\$1,554,151	\$176	0.021732	\$20,265	75,207.24	\$52,321,570	\$696	\$520	\$4,595,400	(\$59,920)
UPSHUR	57,815.82	\$11,470,191	\$198	0.017512	\$120,520	75,280.23	\$83,715,580	\$1,112	\$914	\$52,824,045	(\$555,033)
WAYNE	12,131.67	\$2,115,975	\$174	0.024564	\$31,186	179,030.43	\$51,914,850	\$290	\$116	\$1,401,940	(\$20,662)
WEBSTER	177,205.35	\$30,690,278	\$173	0.013580	\$250,064	70,497.83	\$41,046,760	\$582	\$409	\$72,486,025	(\$590,616)
WETZEL	28,086.99	\$5,054,761	\$180	0.022864	\$69,343	120,540.09	\$100,493,440	\$834	\$654	\$18,361,168	(\$251,886)
WIRT	30,425.75	\$3,538,136	\$116	0.024104	\$51,170	44,120.34	\$31,816,610	\$721	\$605	\$18,402,860	(\$266,150)
WOOD	5,055.54	\$650,221	\$129	0.022048	\$8,602	74,207.76	\$71,405,140	\$962	\$834	\$4,214,385	(\$55,751)
WYOMING	110,637.05	\$21,134,477	\$191	0.022760	\$288,612	283,380.35	\$41,666,370	\$147	(\$44)	(\$4,867,138)	\$66,466
TOTAL	2,623,805.62	\$445,692,969	\$170		\$5,294,391	5,463,296.59	\$3,356,726,270	\$614	\$445	\$1,166,410,110	(\$15,010,170)

Legislative Report WV Code 11-1C-11 Tax Year 2024

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	25,563.03	\$4,184,929	\$164	0.013004	\$32,652	63,835.97	83,950,030.00	\$1,315	\$1,151	\$29,432,750	(\$229,646)
BERKELEY	9,624.94	\$1,051,321	\$109	0.025276	\$15,944	18,288.69	\$26,416,830	\$1,444	\$1,335	\$12,851,282	(\$194,897)
BOONE	107,049.67	\$21,420,827	\$200	0.025104	\$322,649	156,072.80	\$35,831,720	\$230	\$29	\$3,155,997	(\$47,537)
BRAXTON	40,489.30	\$7,397,240	\$183	0.015428	\$68,475	128,143.28	\$101,269,810	\$790	\$608	\$24,600,877	(\$227,725)
BROOKE	46.44	\$6,386	\$138	0.026568	\$102	19,448.72	\$6,341,310	\$326	\$189	\$8,756	(\$140)
CABELL	2,162.73	\$448,075	\$207	0.027472	\$7,386	85,417.24	\$48,457,140	\$567	\$360	\$778,840	(\$12,838)
CALHOUN	13,256.33	\$2,424,935	\$183	0.016518	\$24,032	82,545.91	\$54,935,580	\$666	\$483	\$6,397,358	(\$63,401)
CLAY	80,867.36	\$15,380,288	\$190	0.013956	\$128,788	100,794.07	\$49,779,980	\$494	\$304	\$24,558,327	(\$205,642)
DODDRIDGE	16,154.48	\$2,828,829	\$175	0.023424	\$39,757	71,117.05	\$83,354,100	\$1,172	\$997	\$16,105,339	(\$226,351)
FAYETTE	132,363.91	\$25,891,224	\$196	0.025620	\$398,000	165,076.11	\$71,163,320	\$431	\$235	\$31,170,063	(\$479,146)
GILMER	34,349.48	\$6,361,403	\$185	0.018584	\$70,932	99,933.52	\$62,307,390	\$623	\$438	\$15,055,099	(\$167,870)
GRANT	39,403.42	\$6,211,254	\$158	0.016052	\$59,822	43,465.57	\$21,799,580	\$502	\$344	\$13,551,009	(\$130,512)
GREENBRIER	175,569.46	\$28,581,493	\$163	0.019094	\$327,441	116,958.56	\$73,282,930	\$627	\$464	\$81,425,371	(\$932,842)
HAMPSHIRE	87,011.47	\$7,883,067	\$91	0.017428	\$82,432	56,304.46	\$75,997,300	\$1,350	\$1,259	\$109,561,213	(\$1,145,660)
HANCOCK	0.00	\$0	\$0	0.025492	\$0	14,528.49	\$6,419,870	\$442	\$442	\$0	\$0
HARDY	41,744.44	\$3,835,457	\$92	0.015448	\$35,550	52,830.61	\$36,465,160	\$690	\$598	\$24,977,719	(\$231,513)
HARRISON	9,458.48	\$1,853,830	\$196	0.023280	\$25,894	73,490.13	\$52,486,920	\$714	\$518	\$4,901,451	(\$68,463)
JACKSON	5,916.78	\$663,062	\$112	0.024924	\$9,916	90,842.50	\$46,891,430	\$516	\$404	\$2,391,084	(\$35,757)
JEFFERSON	1,128.80	\$165,386	\$147	0.023360	\$2,318	5,447.81	\$15,588,790	\$2,861	\$2,715	\$3,064,651	(\$42,954)
KANAWHA	73,383.58	\$11,417,666	\$156	0.025196	\$172,608	489,334.55	\$129,824,250	\$265	\$110	\$8,051,567	(\$121,720)
LEWIS	42,250.24	\$7,508,975	\$178	0.017708	\$79,781	76,633.15	\$85,168,450	\$1,111	\$934	\$39,447,041	(\$419,117)
LINCOLN	11,649.43	\$1,995,927	\$171	0.024872	\$29,786	201,154.74	\$85,354,100	\$424	\$253	\$2,947,166	(\$43,981)
LOGAN	138,685.80	\$21,965,485	\$158	0.025124	\$331,117	93,489.63	\$21,415,930	\$229	\$71	\$9,803,658	(\$147,784)
MARION	22,043.84	\$4,488,815	\$204	0.024708	\$66,546	76,977.76	\$94,767,270	\$1,231	\$1,027	\$22,649,342	(\$335,772)
MARSHALL	5,239.30	\$1,082,520	\$207	0.020160	\$13,094	45,444.60	\$10,566,310	\$233	\$26	\$135,668	(\$1,641)
MASON	6,589.68	\$930,478	\$141	0.023660	\$13,209	61,396.59	\$49,146,190	\$800	\$659	\$4,344,370	(\$61,673)
MCDOWELL	65,720.82	\$10,920,936	\$166	0.022748	\$149,058	312,120.78	\$33,703,170	\$108	(\$58)	(\$3,824,324)	\$52,197
MERCER	4,532.71	\$857,172	\$189	0.022740	\$11,695	161,292.71	\$85,041,400	\$527	\$338	\$1,532,694	(\$20,912)
MINERAL	38,236.80	\$4,939,689	\$129	0.023876	\$70,764	37,678.87	\$17,659,430	\$469	\$339	\$12,981,233	(\$185,964)
MINGO	48,329.02	\$7,951,699	\$165	0.022760	\$108,588	176,957.89	\$52,718,470	\$298	\$133	\$6,446,257	(\$88,030)
MONONGALIA	9,488.80	\$1,757,112	\$185	0.021392	\$22,553	86,053.50	\$57,822,820	\$672	\$487	\$4,618,796	(\$59,283)
MONROE	33,936.43	\$3,627,385	\$107	0.021156	\$46,045	45,759.76	\$64,744,390	\$1,415	\$1,308	\$44,388,458	(\$563,449)
MORGAN	25,530.17	\$2,173,338	\$85	0.020012	\$26,096	24,351.14	\$29,847,160	\$1,226	\$1,141	\$29,118,958	(\$349,637)
NICHOLAS	166,514.54	\$33,732,163	\$203	0.019636	\$397,419	114,747.25	\$80,155,300	\$699	\$496	\$82,584,550	(\$972,978)
OHIO	83.06	\$17,122	\$206	0.023100	\$237	15,290.66	\$4,646,880	\$304	\$98	\$8,120	(\$113)
PENDLETON	37,874.12	\$4,360,738	\$115	0.013580	\$35,531	60,740.00	\$105,525,060	\$1,737	\$1,622	\$61,438,880	(\$500,604)
PLEASANTS	3,678.44	\$642,427	\$175	0.023832	\$9,186	36,708.62	\$32,576,740	\$887	\$713	\$2,621,972	(\$37,492)
POCAHONTAS	46,341.18	\$6,916,480	\$149	0.012936	\$53,683	42,575.15	\$81,147,240	\$1,906	\$1,757	\$81,408,725	(\$631,862)
PRESTON	79,745.65	\$12,434,371	\$156	0.021204	\$158,195	196,040.53	\$112,781,440	\$575	\$419	\$33,443,026	(\$425,476)
PUTNAM	15,551.49	\$3,122,895	\$201	0.024304	\$45,539	87,958.18	\$98,014,670	\$1,114	\$914	\$14,206,638	(\$207,167)
RALEIGH	158,662.14	\$29,341,641	\$185	0.024028	\$423,013	115,180.97	\$64,120,970	\$557	\$372	\$58,985,192	(\$850,378)
RANDOLPH	212,992.56	\$40,027,383	\$188	0.013488	\$323,934	86,013.99	\$113,572,980	\$1,320	\$1,132	\$241,208,260	(\$1,952,050)
RITCHIE	36,961.86	\$6,853,314	\$185	0.021780	\$89,559	102,218.48	\$119,735,770	\$1,171	\$986	\$36,442,739	(\$476,234)
ROANE	17,887.34	\$3,225,413	\$180	0.017796	\$34,440	140,876.62	\$128,028,660	\$909	\$728	\$13,030,600	(\$139,136)
SUMMERS	14,348.40	\$2,369,928	\$165	0.013580	\$19,310	87,864.80	\$96,304,480	\$1,096	\$931	\$13,356,679	(\$108,830)
TAYLOR	7,764.71	\$1,559,270	\$201	0.019782	\$18,507	38,945.99	\$39,534,910	\$1,015	\$814	\$6,322,854	(\$75,047)
TUCKER	47,425.43	\$6,675,431	\$141	0.013244	\$53,046	82,683.92	\$35,682,320	\$432	\$291	\$13,791,056	(\$109,589)
TYLER	8,839.39	\$1,554,151	\$176	0.021732	\$20,265	75,207.24	\$52,321,570	\$696	\$520	\$15,595,400	(\$59,920)
UPSHUR	57,815.82	\$11,470,191	\$198	0.017512	\$120,520	75,280.23	\$83,715,580	\$1,112	\$914	\$52,824,045	(\$555,033)
WAYNE	12,131.67	\$2,115,975	\$174	0.024584	\$31,186	179,030.43	\$51,914,850	\$290	\$116	\$1,401,940	(\$20,662)
WEBSTER	177,205.35	\$30,690,278	\$173	0.013580	\$250,064	70,497.83	\$41,046,760	\$582	\$409	\$72,486,025	(\$590,616)
WETZEL	28,086.99	\$5,054,761	\$180	0.022864	\$69,343	120,540.09	\$100,493,440	\$834	\$654	\$18,361,168	(\$251,886)
WIRT	30,425.75	\$3,538,136	\$116	0.024104	\$51,170	44,120.34	\$31,816,610	\$721	\$605	\$18,402,860	(\$266,150)
WOOD	5,055.54	\$650,221	\$129	0.022048	\$8,602	74,207.76	\$71,405,140	\$962	\$834	\$4,214,385	(\$55,751)
WYOMING	110,637.05	\$21,134,477	\$191	0.022760	\$288,612	283,380.35	\$41,666,370	\$147	(\$44)	(\$4,867,138)	\$66,466
TOTAL	2,623,805.62	\$445,692,969	\$170		\$5,294,391	5,463,296.59	\$3,356,726,270	\$614	\$445	\$1,166,410,110	(\$15,010,170)

Legislative Report WV Code 11-1C-11 Tax Year 2024

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	25,563.03	\$4,184,929	\$164	0.013004	\$32,652	63,835.97	83,950,030.00	\$1,315	\$1,151	\$29,432,750	(\$229,646)
BERKELEY	9,624.94	\$1,051,321	\$109	0.025276	\$15,944	18,288.69	\$26,416,830	\$1,444	\$1,335	\$12,851,282	(\$194,897)
BOONE	107,049.67	\$21,420,827	\$200	0.025104	\$322,649	156,072.80	\$35,831,720	\$230	\$29	\$3,155,997	(\$47,537)
BRAXTON	40,489.30	\$7,397,240	\$183	0.015428	\$68,475	128,143.28	\$101,269,810	\$790	\$608	\$24,600,877	(\$227,725)
BROOKE	46.44	\$6,386	\$138	0.026568	\$102	19,448.72	\$6,341,310	\$326	\$189	\$8,756	(\$140)
CABELL	2,162.73	\$448,075	\$207	0.027472	\$7,386	85,417.24	\$48,457,140	\$567	\$360	\$778,840	(\$12,838)
CALHOUN	13,256.33	\$2,424,935	\$183	0.016518	\$24,032	82,545.91	\$54,935,580	\$666	\$483	\$6,397,358	(\$63,401)
CLAY	80,867.36	\$15,380,288	\$190	0.013956	\$128,788	100,794.07	\$49,779,980	\$494	\$304	\$24,558,327	(\$205,642)
DODDRIDGE	16,154.48	\$2,828,829	\$175	0.023424	\$39,757	71,117.05	\$83,354,100	\$1,172	\$997	\$16,105,339	(\$226,351)
FAYETTE	132,363.91	\$25,891,224	\$196	0.025620	\$398,000	165,076.11	\$71,163,320	\$431	\$235	\$31,170,063	(\$479,146)
GILMER	34,349.48	\$6,361,403	\$185	0.018584	\$70,932	99,933.52	\$62,307,390	\$623	\$438	\$15,055,099	(\$167,870)
GRANT	39,403.42	\$6,211,254	\$158	0.016052	\$59,822	43,465.57	\$21,799,580	\$502	\$344	\$13,551,009	(\$130,512)
GREENBRIER	175,569.46	\$28,581,493	\$163	0.019094	\$327,441	116,958.56	\$73,282,930	\$627	\$464	\$81,425,371	(\$932,842)
HAMPSHIRE	87,011.47	\$7,883,067	\$91	0.017428	\$82,432	56,304.46	\$75,997,300	\$1,350	\$1,259	\$109,561,213	(\$1,145,660)
HANCOCK	0.00	\$0	\$0	0.025492	\$0	14,528.49	\$6,419,870	\$442	\$442	\$0	\$0
HARDY	41,744.44	\$3,835,457	\$92	0.015448	\$35,550	52,830.61	\$36,465,160	\$690	\$598	\$24,977,719	(\$231,513)
HARRISON	9,458.48	\$1,853,830	\$196	0.023280	\$25,894	73,490.13	\$52,486,920	\$714	\$518	\$4,901,451	(\$68,463)
JACKSON	5,916.78	\$663,062	\$112	0.024924	\$9,916	90,842.50	\$46,891,430	\$516	\$404	\$2,391,084	(\$35,757)
JEFFERSON	1,128.80	\$165,386	\$147	0.023360	\$2,318	5,447.81	\$15,588,790	\$2,861	\$2,715	\$3,064,651	(\$42,954)
KANAWHA	73,383.58	\$11,417,666	\$156	0.025196	\$172,608	489,334.55	\$129,824,250	\$265	\$110	\$8,051,567	(\$121,720)
LEWIS	42,250.24	\$7,508,975	\$178	0.017708	\$79,781	76,633.15	\$85,168,450	\$1,111	\$934	\$39,447,041	(\$419,117)
LINCOLN	11,649.43	\$1,995,927	\$171	0.024872	\$29,786	201,154.74	\$85,354,100	\$424	\$253	\$2,947,166	(\$43,981)
LOGAN	138,685.80	\$21,965,485	\$158	0.025124	\$331,117	93,489.63	\$21,415,930	\$229	\$71	\$9,803,658	(\$147,784)
MARION	22,043.84	\$4,488,815	\$204	0.024708	\$66,546	76,977.76	\$94,767,270	\$1,231	\$1,027	\$22,649,342	(\$335,772)
MARSHALL	5,239.30	\$1,082,520	\$207	0.020160	\$13,094	45,444.60	\$10,566,310	\$233	\$26	\$135,668	(\$1,641)
MASON	6,589.68	\$930,478	\$141	0.023660	\$13,209	61,396.59	\$49,146,190	\$800	\$659	\$4,344,370	(\$61,673)
MCDOWELL	65,720.82	\$10,920,936	\$166	0.022748	\$149,058	312,120.78	\$33,703,170	\$108	(\$58)	(\$3,824,324)	\$52,197
MERCER	4,532.71	\$857,172	\$189	0.022740	\$11,695	161,292.71	\$85,041,400	\$527	\$338	\$1,532,694	(\$20,912)
MINERAL	38,236.80	\$4,939,689	\$129	0.023876	\$70,764	37,678.87	\$17,659,430	\$469	\$339	\$12,981,233	(\$185,964)
MINGO	48,329.02	\$7,951,699	\$165	0.022760	\$108,588	176,957.89	\$52,718,470	\$298	\$133	\$6,446,257	(\$88,030)
MONONGALIA	9,488.80	\$1,757,112	\$185	0.021392	\$22,553	86,053.50	\$57,822,820	\$672	\$487	\$4,618,796	(\$59,283)
MONROE	33,936.43	\$3,627,385	\$107	0.021156	\$46,045	45,759.76	\$64,744,390	\$1,415	\$1,308	\$44,388,458	(\$563,449)
MORGAN	25,530.17	\$2,173,338	\$85	0.020012	\$26,096	24,351.14	\$29,847,160	\$1,226	\$1,141	\$29,118,958	(\$349,637)
NICHOLAS	166,514.54	\$33,732,163	\$203	0.019636	\$397,419	114,747.25	\$80,155,300	\$699	\$496	\$82,584,550	(\$972,978)
OHIO	83.06	\$17,122	\$206	0.023100	\$237	15,290.66	\$4,646,880	\$304	\$98	\$8,120	(\$113)
PENDLETON	37,874.12	\$4,360,738	\$115	0.013580	\$35,531	60,740.00	\$105,525,060	\$1,737	\$1,622	\$61,438,880	(\$500,604)
PLEASANTS	3,678.44	\$642,427	\$175	0.023832	\$9,186	36,708.62	\$32,576,740	\$887	\$713	\$2,621,972	(\$37,492)
POCAHONTAS	46,341.18	\$6,916,480	\$149	0.012936	\$53,683	42,575.15	\$81,147,240	\$1,906	\$1,757	\$81,408,725	(\$631,862)
PRESTON	79,745.65	\$12,434,371	\$156	0.021204	\$158,195	196,040.53	\$112,781,440	\$575	\$419	\$33,443,026	(\$425,476)
PUTNAM	15,551.49	\$3,122,895	\$201	0.024304	\$45,539	87,958.18	\$98,014,670	\$1,114	\$914	\$14,206,638	(\$207,167)
RALEIGH	158,662.14	\$29,341,641	\$185	0.024028	\$423,013	115,180.97	\$64,120,970	\$557	\$372	\$58,985,192	(\$850,378)
RANDOLPH	212,992.56	\$40,027,383	\$188	0.013488	\$323,934	86,013.99	\$113,572,980	\$1,320	\$1,132	\$241,208,260	(\$1,952,050)
RITCHIE	36,961.86	\$6,853,314	\$185	0.021780	\$89,559	102,218.48	\$119,735,770	\$1,171	\$986	\$36,442,739	(\$476,234)
ROANE	17,887.34	\$3,225,413	\$180	0.017796	\$34,440	140,876.62	\$128,028,660	\$909	\$728	\$13,030,600	(\$139,136)
SUMMERS	14,348.40	\$2,369,928	\$165	0.013580	\$19,310	87,864.80	\$96,304,480	\$1,096	\$931	\$13,356,679	(\$108,830)
TAYLOR	7,764.71	\$1,559,270	\$201	0.019782	\$18,507	38,945.99	\$39,534,910	\$1,015	\$814	\$6,322,854	(\$75,047)
TUCKER	47,425.43	\$6,675,431	\$141	0.013244	\$53,046	82,683.92	\$35,682,320	\$432	\$291	\$13,791,056	(\$109,589)
TYLER	8,839.39	\$1,554,151	\$176	0.021732	\$20,265	75,207.24	\$52,321,570	\$696	\$520	\$4,595,400	(\$59,920)
UPSHUR	57,815.82	\$11,470,191	\$198	0.017512	\$120,520	75,280.23	\$83,715,580	\$1,112	\$914	\$52,824,045	(\$555,033)
WAYNE	12,131.67	\$2,115,975	\$174	0.024564	\$31,186	179,030.43	\$51,914,850	\$290	\$116	\$1,401,940	(\$20,662)
WEBSTER	177,205.35	\$30,690,278	\$173	0.013580	\$250,064	70,497.83	\$41,046,760	\$582	\$409	\$72,486,025	(\$590,616)
WETZEL	28,086.99	\$5,054,761	\$180	0.022864	\$69,343	120,540.09	\$100,493,440	\$834	\$654	\$18,361,168	(\$251,896)
WIRT	30,425.75	\$3,538,136	\$116	0.024104	\$51,170	44,120.34	\$31,816,610	\$721	\$605	\$18,402,860	(\$266,150)
WOOD	5,055.54	\$650,221	\$129	0.022048	\$8,602	74,207.76	\$71,405,140	\$962	\$834	\$4,214,385	(\$55,751)
WYOMING	110,637.05	\$21,134,477	\$191	0.022760	\$288,612	283,380.35	\$41,666,370	\$147	(\$44)	(\$4,867,138)	\$66,466
TOTAL	2,623,805.62	\$445,692,969	\$170		\$5,294,391	5,463,296.59	\$3,356,726,270	\$614	\$445	\$1,166,410,110	(\$15,010,170)

Legislative Report WV Code 11-1C-11 Tax Year 2024

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	25,563.03	\$4,184,929	\$164	0.013004	\$32,652	63,835.97	83,950,030.00	\$1,315	\$1,151	\$29,432,750	(\$229,646)
BERKELEY	9,624.94	\$1,051,321	\$109	0.025276	\$15,944	18,288.69	\$26,416,830	\$1,444	\$1,335	\$12,851,282	(\$194,897)
BOONE	107,049.67	\$21,420,827	\$200	0.025104	\$322,649	156,072.80	\$35,831,720	\$230	\$29	\$3,155,997	(\$47,537)
BRAXTON	40,489.30	\$7,397,240	\$183	0.015428	\$68,475	128,143.28	\$101,269,810	\$790	\$608	\$24,600,877	(\$227,725)
BROOKE	46.44	\$6,386	\$138	0.026568	\$102	19,448.72	\$6,341,310	\$326	\$189	\$8,756	(\$140)
CABELL	2,162.73	\$448,075	\$207	0.027472	\$7,386	85,417.24	\$48,457,140	\$567	\$360	\$778,840	(\$12,838)
CALHOUN	13,256.33	\$2,424,935	\$183	0.016518	\$24,032	82,545.91	\$54,935,580	\$666	\$483	\$6,397,358	(\$63,401)
CLAY	80,867.36	\$15,380,288	\$190	0.013956	\$128,788	100,794.07	\$49,779,980	\$494	\$304	\$24,558,327	(\$205,642)
DODDRIDGE	16,154.48	\$2,828,829	\$175	0.023424	\$39,757	71,117.05	\$83,354,100	\$1,172	\$997	\$16,105,339	(\$226,351)
FAYETTE	132,363.91	\$25,891,224	\$196	0.025620	\$398,000	165,076.11	\$71,163,320	\$431	\$235	\$31,170,063	(\$479,146)
GILMER	34,349.48	\$6,361,403	\$185	0.018584	\$70,932	99,933.52	\$62,307,390	\$623	\$438	\$15,055,099	(\$167,870)
GRANT	39,403.42	\$6,211,254	\$158	0.016052	\$59,822	43,465.57	\$21,799,580	\$502	\$344	\$13,551,009	(\$130,512)
GREENBRIER	175,569.46	\$28,581,493	\$163	0.019094	\$327,441	116,958.56	\$73,282,930	\$627	\$464	\$81,425,371	(\$932,842)
HAMPSHIRE	87,011.47	\$7,883,067	\$91	0.017428	\$82,432	56,304.46	\$75,997,300	\$1,350	\$1,259	\$109,561,213	(\$1,145,660)
HANCOCK	0.00	\$0	\$0	0.025492	\$0	14,528.49	\$6,419,870	\$442	\$442	\$0	\$0
HARDY	41,744.44	\$3,835,457	\$92	0.015448	\$35,550	52,830.61	\$36,465,160	\$690	\$598	\$24,977,719	(\$231,513)
HARRISON	9,458.48	\$1,853,830	\$196	0.023280	\$25,894	73,490.13	\$52,486,920	\$714	\$518	\$4,901,451	(\$68,463)
JACKSON	5,916.78	\$663,062	\$112	0.024924	\$9,916	90,842.50	\$46,891,430	\$516	\$404	\$2,391,084	(\$35,757)
JEFFERSON	1,128.80	\$165,386	\$147	0.023360	\$2,318	5,447.81	\$15,588,790	\$2,861	\$2,715	\$3,064,651	(\$42,954)
KANAWHA	73,383.58	\$11,417,666	\$156	0.025196	\$172,608	489,334.55	\$129,824,250	\$265	\$110	\$8,051,567	(\$121,720)
LEWIS	42,250.24	\$7,508,975	\$178	0.017708	\$79,781	76,633.15	\$85,168,450	\$1,111	\$934	\$39,447,041	(\$419,117)
LINCOLN	11,649.43	\$1,995,927	\$171	0.024872	\$29,786	201,154.74	\$85,354,100	\$424	\$253	\$2,947,166	(\$43,981)
LOGAN	138,685.80	\$21,965,485	\$158	0.025124	\$331,117	93,489.63	\$21,415,930	\$229	\$71	\$9,803,658	(\$147,784)
MARION	22,043.84	\$4,488,815	\$204	0.024708	\$66,546	76,977.76	\$94,767,270	\$1,231	\$1,027	\$22,649,342	(\$335,772)
MARSHALL	5,239.30	\$1,082,520	\$207	0.020160	\$13,094	45,444.60	\$10,566,310	\$233	\$26	\$135,668	(\$1,641)
MASON	6,589.68	\$930,478	\$141	0.023660	\$13,209	61,396.59	\$49,146,190	\$800	\$659	\$4,344,370	(\$61,673)
MCDOWELL	65,720.82	\$10,920,936	\$166	0.022748	\$149,058	312,120.78	\$33,703,170	\$108	(\$58)	(\$3,824,324)	\$52,197
MERCER	4,532.71	\$857,172	\$189	0.022740	\$11,695	161,292.71	\$85,041,400	\$527	\$338	\$1,532,694	(\$20,912)
MINERAL	38,236.80	\$4,939,689	\$129	0.023876	\$70,764	37,678.87	\$17,659,430	\$469	\$339	\$12,981,233	(\$185,964)
MINGO	48,329.02	\$7,951,699	\$165	0.022760	\$108,588	176,957.89	\$52,718,470	\$298	\$133	\$6,446,257	(\$88,030)
MONONGALIA	9,488.80	\$1,757,112	\$185	0.021392	\$22,553	86,053.50	\$57,822,820	\$672	\$487	\$4,618,796	(\$59,283)
MONROE	33,936.43	\$3,627,385	\$107	0.021156	\$46,045	45,759.76	\$64,744,390	\$1,415	\$1,308	\$44,388,458	(\$563,449)
MORGAN	25,530.17	\$2,173,338	\$85	0.020012	\$26,096	24,351.14	\$29,847,160	\$1,226	\$1,141	\$29,118,958	(\$349,637)
NICHOLAS	166,514.54	\$33,732,163	\$203	0.019636	\$397,419	114,747.25	\$80,155,300	\$699	\$496	\$82,584,550	(\$972,978)
OHIO	83.06	\$17,122	\$206	0.023100	\$237	15,290.66	\$4,646,880	\$304	\$98	\$8,120	(\$113)
PENDLETON	37,874.12	\$4,360,738	\$115	0.013580	\$35,531	60,740.00	\$105,525,060	\$1,737	\$1,622	\$61,438,880	(\$500,604)
PLEASANTS	3,678.44	\$642,427	\$175	0.023832	\$9,186	36,708.62	\$32,576,740	\$887	\$713	\$2,621,972	(\$37,492)
POCAHONTAS	46,341.18	\$6,916,480	\$149	0.012936	\$53,683	42,575.15	\$81,147,240	\$1,906	\$1,757	\$81,408,725	(\$631,862)
PRESTON	79,745.65	\$12,434,371	\$156	0.021204	\$158,195	196,040.53	\$112,781,440	\$575	\$419	\$33,443,026	(\$425,476)
PUTNAM	15,551.49	\$3,122,895	\$201	0.024304	\$45,539	87,958.18	\$98,014,670	\$1,114	\$914	\$14,206,638	(\$207,167)
RALEIGH	158,662.14	\$29,341,641	\$185	0.024028	\$423,013	115,180.97	\$64,120,970	\$557	\$372	\$58,985,192	(\$850,378)
RANDOLPH	212,992.56	\$40,027,383	\$188	0.013488	\$323,934	86,013.99	\$113,572,980	\$1,320	\$1,132	\$241,208,260	(\$1,952,050)
RITCHIE	36,961.86	\$6,853,314	\$185	0.021780	\$89,559	102,218.48	\$119,735,770	\$1,171	\$986	\$36,442,739	(\$476,234)
ROANE	17,887.34	\$3,225,413	\$180	0.017796	\$34,440	140,876.62	\$128,028,660	\$909	\$728	\$13,030,600	(\$139,136)
SUMMERS	14,348.40	\$2,369,928	\$165	0.013580	\$19,310	87,864.80	\$96,304,480	\$1,096	\$931	\$13,356,679	(\$108,830)
TAYLOR	7,764.71	\$1,559,270	\$201	0.019782	\$18,507	38,945.99	\$39,534,910	\$1,015	\$814	\$6,322,854	(\$75,047)
TUCKER	47,425.43	\$6,675,431	\$141	0.013244	\$53,046	82,683.92	\$35,682,320	\$432	\$291	\$13,791,056	(\$109,589)
TYLER	8,839.39	\$1,554,151	\$176	0.021732	\$20,265	75,207.24	\$52,321,570	\$696	\$520	\$4,895,400	(\$59,920)
UPSHUR	57,815.82	\$11,470,191	\$198	0.017512	\$120,520	75,280.23	\$83,715,580	\$1,112	\$914	\$52,824,045	(\$555,033)
WAYNE	12,131.67	\$2,115,975	\$174	0.024564	\$31,186	179,030.43	\$51,914,850	\$290	\$116	\$1,401,940	(\$20,662)
WEBSTER	177,205.35	\$30,690,278	\$173	0.013580	\$250,064	70,497.83	\$41,046,760	\$582	\$409	\$72,486,025	(\$590,616)
WETZEL	28,086.99	\$5,054,761	\$180	0.022864	\$69,343	120,540.09	\$100,493,440	\$834	\$654	\$18,361,168	(\$251,886)
WIRT	30,425.75	\$3,538,136	\$116	0.024104	\$51,170	44,120.34	\$31,816,610	\$721	\$605	\$18,402,860	(\$266,150)
WOOD	5,055.54	\$650,221	\$129	0.022048	\$8,602	74,207.76	\$71,405,140	\$962	\$834	\$4,214,385	(\$55,751)
WYOMING	110,637.05	\$21,134,477	\$191	0.022760	\$288,612	283,380.35	\$41,666,370	\$147	(\$44)	(\$4,867,138)	\$66,466
TOTAL	2,623,805.62	\$445,692,969	\$170		\$5,294,391	5,463,296.59	\$3,356,726,270	\$614	\$445	\$1,166,410,110	(\$15,010,170)