



**WEST VIRGINIA
TAX DIVISION**

Eric Nelson
Secretary of Revenue

Matthew Irby
Tax Commissioner

December 30, 2025

The Honorable Randy Smith
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,

Matthew Irby
Tax Commissioner

Attachment

cc: Eric Nelson, Cabinet Secretary, Department of Revenue

MANAGED TIMBERLAND PROGRAM
REPORT TO THE JOINT COMMITTEE ON GOVERNMENT AND FINANCE

DECEMBER 30, 2025

Submitted by:

West Virginia Tax Division
Matthew Irby
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 2025. 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 2025 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 2025, 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 2026 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 2025

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	28,493.76	4,331,725.00	\$163	0.013184	\$34,266	62,230.16	122,684,490.00	\$1,971	\$1,808	\$47,899,756	(\$378,906)
BERKELEY	10,570.65	1,154,394.00	\$109	0.024316	\$16,842	18,053.89	26,092,700.00	\$1,445	\$1,336	\$14,123,023	(\$206,049)
BOONE	107,049.67	21,420,827.00	\$200	0.025048	\$321,929	153,496.25	35,256,480.00	\$230	\$30	\$3,167,360	(\$47,602)
BRAXTON	41,455.72	7,566,603.00	\$183	0.015380	\$69,825	126,956.56	110,377,110.00	\$869	\$687	\$28,475,352	(\$262,771)
BROOKE	46.44	6,386.00	\$138	0.026316	\$101	19,453.42	6,348,670.00	\$326	\$189	\$8,770	(\$138)
CABELL	2,162.73	448,075.00	\$207	0.027360	\$7,356	84,605.76	52,935,270.00	\$626	\$418	\$905,080	(\$14,858)
CALHOUN	13,732.68	2,509,123.00	\$183	0.018418	\$27,727	82,112.56	54,689,010.00	\$666	\$483	\$6,637,184	(\$73,345)
CLAY	80,937.41	15,395,606.00	\$190	0.019156	\$176,951	99,816.15	49,295,510.00	\$494	\$304	\$24,576,392	(\$282,471)
DODDRIDGE	16,738.94	2,971,226.00	\$178	0.023660	\$42,180	71,644.69	90,795,890.00	\$1,267	\$1,090	\$18,242,167	(\$258,966)
FAYETTE	149,536.44	29,385,984.00	\$197	0.024700	\$435,500	146,415.91	64,979,180.00	\$444	\$247	\$36,978,083	(\$548,015)
GILMER	36,808.88	6,776,537.00	\$184	0.018584	\$75,561	96,383.61	80,330,890.00	\$833	\$649	\$23,901,813	(\$266,515)
GRANT	40,884.17	6,394,210.00	\$156	0.015560	\$59,696	41,342.98	21,023,590.00	\$509	\$352	\$14,396,068	(\$134,402)
GREENBRIER	180,491.19	\$29,279,488	\$162	0.018540	\$325,705	109,665.88	73,279,020.00	\$668	\$506	\$91,325,184	(\$1,015,901)
HAMPSHIRE	92,667.59	\$8,367,519	\$90	0.016948	\$85,088	51,916.58	79,643,060.00	\$1,534	\$1,444	\$133,789,966	(\$1,360,483)
HANCOCK	0.00	\$0	\$0	0.026760	\$0	13,437.03	5,866,840.00	\$437	\$437	\$0	\$0
HARDY	42,911.43	\$3,923,334	\$91	0.015384	\$36,214	51,470.21	39,102,320.00	\$760	\$668	\$28,676,814	(\$264,698)
HARRISON	9,699.12	\$1,901,435	\$196	0.023300	\$26,582	73,678.67	52,611,910.00	\$714	\$518	\$5,024,440	(\$70,242)
JACKSON	6,155.85	\$702,509	\$114	0.024924	\$10,506	89,788.41	46,388,130.00	\$517	\$403	\$2,477,839	(\$37,055)
JEPPERSON	1,143.30	\$167,875	\$147	0.023240	\$2,341	5,367.73	15,342,640.00	\$2,858	\$2,711	\$3,100,032	(\$43,227)
KANAWHA	79,331.62	\$12,453,264	\$157	0.025196	\$188,263	492,687.10	127,932,680.00	\$260	\$103	\$8,146,234	(\$123,152)
LEWIS	44,984.17	\$8,032,685	\$179	0.018980	\$91,476	74,402.94	88,033,700.00	\$1,183	\$1,005	\$45,192,670	(\$514,654)
LINCOLN	11,658.22	\$1,996,117	\$171	0.024620	\$29,487	204,019.83	86,741,510.00	\$425	\$254	\$2,960,517	(\$43,733)
LOGAN	138,675.97	\$21,962,850	\$158	0.023120	\$304,669	93,671.12	21,486,890.00	\$229	\$71	\$9,847,545	(\$136,605)
MARION	26,707.74	\$5,410,726	\$203	0.024848	\$80,667	77,450.02	95,603,960.00	\$1,234	\$1,032	\$27,557,189	(\$410,845)
MARSHALL	4,968.26	\$1,025,499	\$206	0.019836	\$12,205	46,186.46	10,779,600.00	\$233	\$27	\$134,058	(\$1,596)
MASON	6,637.96	\$930,889	\$140	0.023660	\$13,215	58,269.03	46,749,290.00	\$802	\$662	\$4,394,752	(\$62,388)
MCDOWELL	65,722.53	\$10,921,248	\$166	0.022760	\$149,141	312,138.80	33,742,870.00	\$108	(\$58)	(\$3,816,502)	\$52,118
MERCER	5,465.09	\$997,567	\$183	0.022664	\$13,565	161,736.69	100,670,360.00	\$622	\$440	\$2,404,089	(\$32,692)
MINERAL	39,241.68	\$5,010,709	\$128	0.023876	\$71,781	42,921.69	20,094,120.00	\$468	\$340	\$13,360,586	(\$191,398)
MINGO	49,006.19	\$8,056,740	\$164	0.022760	\$110,023	176,911.96	42,440,290.00	\$240	\$75	\$3,699,599	(\$50,522)
MONONGALIA	12,257.68	\$2,292,048	\$187	0.021368	\$29,386	81,926.07	54,918,640.00	\$670	\$483	\$5,924,813	(\$75,961)
MONROE	35,165.23	\$3,823,538	\$109	0.021156	\$48,534	44,443.79	67,316,510.00	\$1,515	\$1,406	\$49,439,259	(\$627,562)
MORGAN	26,563.61	\$2,250,319	\$85	0.019884	\$26,847	23,529.77	28,795,060.00	\$1,224	\$1,139	\$30,257,468	(\$360,984)
NICHOLAS	166,811.33	\$33,790,279	\$203	0.019636	\$398,104	113,570.99	79,310,940.00	\$698	\$496	\$82,700,414	(\$974,343)
OHIO	83.06	\$17,122	\$206	0.023180	\$238	15,066.43	4,587,030.00	\$304	\$98	\$8,166	(\$114)
PENDLETON	41,676.42	\$4,774,783	\$115	0.013580	\$38,905	56,540.51	104,760,950.00	\$1,853	\$1,738	\$2,445,273	(\$590,284)
PLEASANTS	3,823.73	\$664,981	\$174	0.024108	\$9,619	36,528.84	34,103,350.00	\$934	\$760	\$2,904,856	(\$42,018)
POCAHONTAS	50,140.70	\$7,529,765	\$150	0.012600	\$56,925	40,966.46	80,953,430.00	\$1,976	\$1,826	\$91,552,793	(\$692,139)
PRESTON	81,902.26	\$12,853,119	\$157	0.015420	\$118,917	196,327.41	111,211,110.00	\$566	\$410	\$33,541,020	(\$310,322)
PUTNAM	14,454.67	\$2,900,105	\$201	0.025284	\$43,996	88,096.59	98,457,220.00	\$1,118	\$917	\$13,254,511	(\$201,076)
RALEIGH	158,451.21	\$29,309,694	\$185	0.024160	\$424,873	114,281.59	64,075,990.00	\$561	\$376	\$59,531,546	(\$862,969)
RANDOLPH	216,404.29	\$40,655,768	\$188	0.013580	\$331,263	82,070.87	116,878,640.00	\$1,424	\$1,236	\$267,529,574	(\$2,179,831)
RITCHIE	41,555.11	\$7,710,485	\$186	0.022288	\$103,111	97,877.75	114,606,110.00	\$1,171	\$985	\$40,946,840	(\$547,574)
ROANE	18,762.73	\$3,373,473	\$180	0.017576	\$35,575	139,299.43	134,411,400.00	\$965	\$785	\$14,730,871	(\$155,346)
SUMMERS	15,779.28	\$2,602,655	\$165	0.013580	\$21,206	86,585.06	102,946,440.00	\$1,189	\$1,024	\$16,158,326	(\$131,658)
TAYLOR	6,518.79	\$1,705,495	\$200	0.021806	\$22,314	39,328.18	42,203,640.00	\$1,073	\$873	\$7,436,142	(\$97,292)
TUCKER	47,801.18	\$6,741,956	\$141	0.012372	\$50,047	80,361.02	51,788,570.00	\$644	\$503	\$24,063,461	(\$178,628)
TYLER	9,799.22	\$1,756,325	\$179	0.021904	\$23,082	74,743.92	51,694,280.00	\$692	\$512	\$5,020,997	(\$65,988)
UPSHUR	58,857.11	\$11,679,603	\$198	0.013580	\$95,165	74,631.70	83,106,670.00	\$1,114	\$915	\$53,861,158	(\$438,861)
WAYNE	12,121.67	\$2,114,476	\$174	0.026364	\$33,448	175,783.43	51,007,100.00	\$290	\$116	\$1,402,871	(\$22,191)
WEBSTER	177,912.45	\$30,810,664	\$173	0.013580	\$251,045	69,187.01	40,328,140.00	\$583	\$410	\$72,892,014	(\$593,924)
WETZEL	33,006.96	\$5,937,626	\$180	0.022944	\$81,740	115,262.92	102,990,890.00	\$894	\$714	\$23,555,087	(\$324,269)
WIRT	35,837.84	\$4,185,034	\$117	0.024304	\$61,028	42,111.71	33,132,050.00	\$787	\$670	\$24,010,950	(\$350,137)
WOOD	5,736.85	\$724,450	\$126	0.023732	\$10,316	72,843.05	70,257,590.00	\$965	\$838	\$4,808,779	(\$68,473)
WYOMING	110,766.10	\$21,157,288	\$191	0.024840	\$315,328	283,260.57	41,517,340.00	\$147	(\$44)	(\$4,922,364)	\$73,363
TOTAL	2,716,074.88	\$460,862,201	\$170		\$5,449,874	5,382,857.16	\$3,466,677,070	\$644	\$474	\$1,288,349,087	(\$16,599,689)