



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

December 19, 2014

The Honorable Jeffrey V. Kessler
Senate Chairperson
Joint Committee on Government & Finance
Building 1, Room 227M

LEGISLATIVE MANAGER

DEC 29 2014

The Honorable Tim Miley
House Chairperson
Joint Committee on Government & Finance
Building 1, Room 228M

RECEIVED

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,

Mark W. Matkovich
State Tax Commissioner

MWM/jaj
Attachments

cc: Robert S. Kiss, Cabinet Secretary
Department of Revenue

✓ Aaron Allred, Staff
Joint Committee on Government & Finance

Jeffrey A. Amburgey, Director
Property Tax Division

Legislative Report WV Code 11-1C-11 Tax Year 2013

| 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 | 17,792.55 | \$3,624,235 | \$204 | \$27,538 | 76,230.01 | \$31,356,070 | \$411 | \$208 | \$3,694,463 | (\$28,072) |
| BERKELEY | 8,377.69 | \$946,185 | \$113 | \$14,025 | 16,591.49 | \$17,769,620 | \$1,071 | \$98 | \$8,026,389 | (\$118,970) |
| BOONE | 32,014.14 | \$4,811,522 | \$150 | \$73,154 | 230,254.99 | \$41,354,010 | \$180 | \$259 | \$938,247 | (\$14,265) |
| BRAXTON | 28,325.14 | \$5,435,669 | \$192 | \$56,083 | 151,951.99 | \$38,579,050 | \$254 | \$62 | \$1,755,793 | (\$18,116) |
| BROOKE | 0.00 | \$0 | \$0 | \$0 | 20,652.93 | \$6,547,780 | \$317 | \$317 | \$0 | \$0 |
| CABELL | 1,047.38 | \$178,896 | \$171 | \$2,961 | 90,881.45 | \$46,159,590 | \$508 | \$337 | \$353,079 | (\$5,844) |
| CALHOUN | 14,891.07 | \$2,727,932 | \$183 | \$27,190 | 87,872.89 | \$52,345,830 | \$596 | \$413 | \$6,142,670 | (\$61,225) |
| CLAY | 72,670.46 | \$13,731,744 | \$189 | \$133,308 | 114,726.03 | \$41,424,580 | \$361 | \$172 | \$12,507,666 | (\$121,424) |
| DODDRIDGE | 9,286.79 | \$1,775,966 | \$191 | \$27,012 | 71,976.70 | \$61,163,520 | \$850 | \$659 | \$6,115,654 | (\$93,019) |
| FAYETTE | 123,444.24 | \$22,314,264 | \$181 | \$342,586 | 185,448.26 | \$45,855,490 | \$247 | \$67 | \$8,209,593 | (\$126,040) |
| GILMER | 27,128.57 | \$5,166,800 | \$190 | \$57,513 | 113,887.71 | \$50,372,235 | \$442 | \$252 | \$6,832,235 | (\$16,051) |
| GRANT | 43,454.75 | \$7,182,458 | \$165 | \$58,523 | 39,391.40 | \$19,027,260 | \$483 | \$318 | \$13,807,525 | (\$112,504) |
| GREENBRIER | 169,783.49 | \$36,222,798 | \$213 | \$449,148 | 115,436.07 | \$42,941,720 | \$372 | \$159 | \$26,935,928 | (\$333,995) |
| HAMPSHIRE | 92,142.40 | \$8,046,175 | \$87 | \$67,240 | 51,860.55 | \$73,601,810 | \$1,419 | \$1,332 | \$122,724,660 | (\$1,025,585) |
| HANCOCK | 0.00 | \$0 | \$0 | \$0 | 15,380.85 | \$5,776,870 | \$376 | \$376 | \$0 | \$0 |
| HARDY | 55,880.37 | \$5,230,614 | \$94 | \$49,210 | 51,816.18 | \$36,364,590 | \$702 | \$608 | \$33,986,224 | (\$319,742) |
| HARRISON | 6,670.66 | \$1,234,942 | \$185 | \$16,900 | 69,975.95 | \$46,628,380 | \$666 | \$481 | \$3,210,043 | (\$43,929) |
| JACKSON | 8,317.19 | \$1,008,936 | \$121 | \$15,054 | 100,590.24 | \$31,739,670 | \$316 | \$194 | \$1,615,423 | (\$24,103) |
| JEFFERSON | 657.33 | \$90,286 | \$137 | \$1,266 | 4,275.40 | \$8,138,830 | \$1,904 | \$1,766 | \$1,161,035 | (\$16,276) |
| KANAWHA | 52,581.79 | \$9,357,713 | \$178 | \$123,028 | 501,173.48 | \$129,277,860 | \$258 | \$80 | \$4,205,777 | (\$55,294) |
| LEWIS | 19,219.07 | \$3,673,971 | \$191 | \$40,490 | 87,671.55 | \$72,391,880 | \$826 | \$635 | \$12,195,540 | (\$134,405) |
| LINCOLN | 15,001.35 | \$2,225,677 | \$148 | \$33,310 | 222,950.52 | \$55,207,960 | \$248 | \$99 | \$1,489,021 | (\$22,285) |
| LOGAN | 145,991.65 | \$22,680,829 | \$155 | \$343,751 | 98,222.98 | \$21,786,340 | \$222 | \$66 | \$9,700,837 | (\$147,026) |
| MARION | 18,454.10 | \$3,992,539 | \$216 | \$58,748 | 76,307.35 | \$94,391,770 | \$1,237 | \$1,021 | \$18,835,081 | (\$277,147) |
| MARSHALL | 2,123.29 | \$267,097 | \$126 | \$3,519 | 45,996.11 | \$10,028,920 | \$218 | \$92 | \$195,862 | (\$2,580) |
| MASON | 6,480.11 | \$820,424 | \$127 | \$11,442 | 72,897.25 | \$28,888,740 | \$396 | \$270 | \$1,747,604 | (\$24,373) |
| MCDOWELL | 58,320.43 | \$9,022,827 | \$155 | \$113,969 | 1,706.07 | \$106,630 | \$63 | (\$92) | (\$5,377,779) | \$67,928 |
| MERCER | 2,583.62 | \$464,196 | \$180 | \$6,339 | 155,987.16 | \$39,467,770 | \$253 | \$73 | \$189,510 | (\$2,588) |
| MINERAL | 28,836.48 | \$3,445,597 | \$119 | \$49,360 | 42,501.71 | \$19,888,380 | \$468 | \$348 | \$10,048,234 | (\$143,947) |
| MINGO | 63,019.32 | \$10,196,314 | \$162 | \$139,241 | 171,260.39 | \$36,256,900 | \$212 | \$50 | \$3,145,272 | (\$42,952) |
| MONONGALIA | 11,963.82 | \$2,464,179 | \$206 | \$28,760 | 84,443.10 | \$41,897,070 | \$496 | \$290 | \$3,471,759 | (\$40,520) |
| MONROE | 16,654.85 | \$2,275,674 | \$137 | \$27,942 | 65,957.20 | \$56,697,800 | \$860 | \$723 | \$12,041,085 | (\$147,845) |
| MORGAN | 24,458.87 | \$2,014,439 | \$82 | \$26,953 | 31,281.78 | \$36,689,650 | \$1,173 | \$1,091 | \$26,672,783 | (\$356,882) |
| NICHOLAS | 148,150.34 | \$36,289,500 | \$245 | \$409,433 | 137,849.77 | \$75,392,280 | \$547 | \$302 | \$44,736,329 | (\$504,733) |
| OHIO | 20.38 | \$4,789 | \$235 | \$65 | 16,533.66 | \$5,167,310 | \$313 | \$78 | \$1,580 | (\$21) |
| PENDLETON | 30,239.53 | \$4,219,887 | \$140 | \$34,384 | 56,136.33 | \$27,662,360 | \$493 | \$353 | \$10,681,279 | (\$87,031) |
| PLEASANTS | 7,440.56 | \$1,439,984 | \$194 | \$21,112 | 35,974.06 | \$28,051,750 | \$780 | \$586 | \$4,361,995 | (\$63,954) |
| POCAHONTAS | 36,325.67 | \$6,602,786 | \$182 | \$53,593 | 45,743.36 | \$76,247,280 | \$1,667 | \$1,485 | \$53,946,626 | (\$437,874) |
| PRESTON | 73,237.08 | \$12,508,256 | \$171 | \$131,006 | 191,549.70 | \$70,157,480 | \$366 | \$195 | \$14,315,743 | (\$149,937) |
| PUTNAM | 7,640.46 | \$1,537,833 | \$201 | \$23,245 | 99,252.57 | \$69,682,030 | \$702 | \$501 | \$3,826,288 | (\$57,835) |
| RALEIGH | 117,510.84 | \$21,851,186 | \$186 | \$321,999 | 155,888.99 | \$41,280,350 | \$265 | \$79 | \$9,266,397 | (\$136,550) |
| RANDOLPH | 200,187.69 | \$46,309,527 | \$231 | \$471,690 | 100,410.93 | \$90,265,820 | \$899 | \$668 | \$133,652,017 | (\$1,361,326) |
| RITCHIE | 44,816.09 | \$8,227,683 | \$184 | \$110,027 | 104,658.43 | \$103,048,430 | \$985 | \$801 | \$35,916,166 | (\$480,300) |
| ROANE | 8,444.84 | \$1,585,791 | \$188 | \$16,202 | 140,385.76 | \$65,766,990 | \$468 | \$281 | \$2,370,392 | (\$24,218) |
| SUMMERS | 8,552.01 | \$1,561,388 | \$183 | \$12,722 | 90,643.96 | \$40,700,560 | \$449 | \$266 | \$2,278,599 | (\$18,566) |
| TAYLOR | 6,270.15 | \$1,235,405 | \$197 | \$16,042 | 36,398.70 | \$19,779,760 | \$543 | \$346 | \$2,171,916 | (\$28,203) |
| TUCKER | 44,714.18 | \$7,216,383 | \$161 | \$58,799 | 82,894.94 | \$23,267,150 | \$281 | \$119 | \$5,334,100 | (\$43,462) |
| TYLER | 6,681.82 | \$1,280,624 | \$192 | \$17,980 | 77,227.66 | \$40,192,800 | \$520 | \$329 | \$2,196,900 | (\$30,844) |
| UPSHUR | 52,206.00 | \$12,668,971 | \$243 | \$132,994 | 73,638.29 | \$58,653,760 | \$797 | \$554 | \$28,913,719 | (\$303,525) |
| WAYNE | 6,638.58 | \$1,045,082 | \$157 | \$14,520 | 198,667.55 | \$38,037,300 | \$191 | \$34 | \$225,954 | (\$3,139) |
| WEBSTER | 172,710.70 | \$36,039,191 | \$209 | \$293,647 | 86,209.15 | \$39,555,320 | \$459 | \$250 | \$43,205,611 | (\$352,039) |
| WETZEL | 30,311.00 | \$5,991,308 | \$198 | \$72,910 | 127,938.17 | \$51,866,770 | \$405 | \$208 | \$6,296,922 | (\$87,139) |
| WIRT | 47,051.50 | \$5,128,122 | \$109 | \$55,125 | 46,483.95 | \$26,094,540 | \$561 | \$452 | \$21,285,022 | (\$311,817) |
| WOOD | 12,097.33 | \$1,415,332 | \$117 | \$18,710 | 69,031.70 | \$48,993,210 | \$710 | \$593 | \$7,170,391 | (\$94,787) |
| WYOMING | 108,462.06 | \$20,622,157 | \$190 | \$292,356 | 286,292.60 | \$35,022,970 | \$122 | (\$68) | (\$7,353,692) | \$104,252 |
| TOTAL | 2,347,281.78 | \$427,412,083 | \$182 | \$5,034,124 | 5,527,367.97 | \$2,415,011,380 | \$437 | \$255 | \$598,159,625 | (\$8,342,126) |

Legislative Report WV Code 11-1C-11 Tax Year 2014

| 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 | 17,861.64 | \$3,302,014 | \$185 | \$26,144 | 79,481.58 | \$32,902,060 | \$414 | \$229 | \$4,092,705 | (\$32,404) |
| BERKELEY | 8,925.38 | \$1,085,298 | \$122 | \$16,126 | 16,779.42 | \$18,068,240 | \$1,077 | \$955 | \$8,527,336 | (\$126,703) |
| BOONE | 32,014.14 | \$4,811,322 | \$150 | \$73,154 | 216,413.68 | \$39,544,450 | \$183 | \$33 | \$1,047,066 | (\$15,920) |
| BRAXTON | 30,568.43 | \$5,863,661 | \$192 | \$59,584 | 149,683.90 | \$56,572,850 | \$378 | \$186 | \$5,687,426 | (\$57,793) |
| BROOKE | 352.82 | \$81,314 | \$230 | \$1,305 | 19,796.61 | \$6,256,230 | \$316 | \$86 | \$30,177 | (\$484) |
| CABELL | 815.77 | \$162,317 | \$199 | \$2,673 | 89,559.88 | \$45,459,410 | \$508 | \$309 | \$252,094 | (\$4,151) |
| CALHOUN | 13,831.07 | \$2,520,491 | \$182 | \$25,080 | 88,935.89 | \$53,617,340 | \$603 | \$421 | \$5,819,644 | (\$7,906) |
| CLAY | 79,019.62 | \$15,064,276 | \$191 | \$146,244 | 107,328.28 | \$25,874,350 | \$399 | \$208 | \$16,464,552 | (\$159,836) |
| DODDRIDGE | 9,485.93 | \$1,741,518 | \$184 | \$25,987 | 73,547.45 | \$65,272,170 | \$888 | \$704 | \$6,681,988 | (\$99,709) |
| FAYETTE | 104,016.93 | \$18,490,388 | \$178 | \$284,234 | 204,597.55 | \$54,360,480 | \$266 | \$88 | \$9,178,115 | (\$141,086) |
| GILMER | 26,710.80 | \$5,066,188 | \$190 | \$56,393 | 115,524.97 | \$51,112,090 | \$442 | \$252 | \$6,739,986 | (\$75,024) |
| GRANT | 43,704.53 | \$7,104,160 | \$163 | \$7,885 | 39,744.29 | \$19,232,980 | \$484 | \$321 | \$14,048,833 | (\$114,470) |
| GREENBRIER | 170,506.16 | \$31,150,401 | \$183 | \$386,028 | 113,407.83 | \$43,575,210 | \$384 | \$201 | \$34,323,964 | (\$425,356) |
| HAMPSHIRE | 96,384.20 | \$8,484,827 | \$88 | \$70,906 | 49,332.26 | \$70,043,010 | \$1,420 | \$1,332 | \$128,380,737 | (\$1,072,852) |
| HANCOCK | 0.00 | \$0 | \$0 | \$0 | 15,227.65 | \$5,856,620 | \$385 | \$385 | \$0 | \$0 |
| HARDY | 54,455.42 | \$5,166,698 | \$95 | \$48,645 | 52,165.01 | \$36,406,110 | \$698 | \$603 | \$32,843,185 | (\$309,225) |
| HARRISON | 7,117.62 | \$1,321,633 | \$186 | \$17,988 | 70,867.60 | \$47,486,430 | \$670 | \$484 | \$3,447,172 | (\$46,917) |
| JACKSON | 7,764.04 | \$921,216 | \$119 | \$13,745 | 101,052.39 | \$34,290,910 | \$339 | \$220 | \$1,710,794 | (\$25,526) |
| JEFFERSON | 725.97 | \$106,179 | \$146 | \$1,498 | 4,176.27 | \$7,520,090 | \$1,801 | \$1,655 | \$1,201,293 | (\$16,947) |
| KANAWHA | 54,504.49 | \$9,454,373 | \$173 | \$125,229 | 504,429.14 | \$127,927,540 | \$254 | \$81 | \$4,389,767 | (\$58,145) |
| LEWIS | 22,270.94 | \$4,267,021 | \$192 | \$47,026 | 90,405.44 | \$80,021,280 | \$885 | \$693 | \$15,442,761 | (\$170,192) |
| LINCOLN | 16,120.76 | \$2,522,422 | \$156 | \$37,528 | 219,045.13 | \$33,880,340 | \$383 | \$227 | \$3,651,829 | (\$54,330) |
| LOGAN | 146,396.99 | \$22,762,820 | \$155 | \$344,993 | 95,608.08 | \$20,378,780 | \$213 | \$58 | \$8,419,739 | (\$127,610) |
| MARION | 19,967.96 | \$4,192,493 | \$210 | \$62,173 | 74,675.21 | \$97,057,590 | \$1,300 | \$1,090 | \$21,765,855 | (\$322,779) |
| MARSHALL | 3,002.10 | \$423,675 | \$141 | \$5,456 | 48,143.71 | \$10,985,490 | \$228 | \$87 | \$260,804 | (\$3,359) |
| MASON | 6,387.49 | \$826,113 | \$129 | \$12,055 | 71,718.52 | \$32,634,010 | \$455 | \$326 | \$2,080,195 | (\$30,354) |
| MCDOWELL | 58,981.10 | \$9,410,754 | \$160 | \$121,150 | 322,355.68 | \$34,141,150 | \$106 | (\$54) | (\$3,168,757) | \$40,665 |
| MERCER | 5,191.78 | \$970,026 | \$187 | \$13,247 | 153,856.58 | \$46,374,110 | \$301 | \$114 | \$592,700 | (\$8,094) |
| MINERAL | 30,550.05 | \$3,613,508 | \$118 | \$51,766 | 42,740.86 | \$20,020,470 | \$488 | \$350 | \$10,683,915 | (\$153,053) |
| MINGO | 65,756.20 | \$10,808,720 | \$164 | \$147,604 | 168,137.04 | \$38,410,400 | \$228 | \$84 | \$4,183,694 | (\$57,133) |
| MONONGALIA | 14,998.25 | \$3,105,644 | \$207 | \$35,934 | 85,478.98 | \$45,367,520 | \$531 | \$324 | \$4,858,427 | (\$56,214) |
| MONROE | 17,077.30 | \$2,173,416 | \$127 | \$27,750 | 64,097.77 | \$55,034,220 | \$859 | \$732 | \$12,495,985 | (\$159,549) |
| MORGAN | 24,194.60 | \$1,991,428 | \$82 | \$23,911 | 29,607.31 | \$34,972,480 | \$1,181 | \$1,099 | \$26,582,395 | (\$319,180) |
| NICHOLAS | 154,470.27 | \$34,608,518 | \$224 | \$392,544 | 134,960.69 | \$75,006,060 | \$556 | \$332 | \$51,276,952 | (\$581,604) |
| OHIO | 20.38 | \$4,586 | \$225 | \$92 | 15,845.90 | \$4,862,670 | \$307 | \$82 | \$1,671 | (\$23) |
| PENDLETON | 29,943.60 | \$3,880,850 | \$130 | \$31,463 | 58,895.86 | \$28,972,680 | \$492 | \$362 | \$10,851,401 | (\$97,974) |
| PLEASANTS | 7,545.15 | \$1,402,874 | \$186 | \$20,706 | 36,047.72 | \$28,508,330 | \$791 | \$605 | \$4,565,340 | (\$67,384) |
| POCAHONTAS | 37,351.00 | \$6,234,058 | \$167 | \$50,601 | 45,420.10 | \$75,390,170 | \$1,660 | \$1,493 | \$55,768,602 | (\$452,663) |
| PRESTON | 71,525.86 | \$11,306,023 | \$158 | \$117,981 | 192,446.32 | \$104,284,070 | \$542 | \$384 | \$27,460,993 | (\$286,561) |
| PUTNAM | 9,958.76 | \$1,989,359 | \$200 | \$30,003 | 95,757.72 | \$79,179,510 | \$764 | \$564 | \$5,619,134 | (\$84,746) |
| RALEIGH | 135,133.00 | \$24,967,974 | \$185 | \$367,928 | 141,421.79 | \$74,770,020 | \$529 | \$344 | \$46,517,383 | (\$685,480) |
| RANDOLPH | 201,810.51 | \$42,642,587 | \$211 | \$441,504 | 98,198.62 | \$110,084,230 | \$1,121 | \$910 | \$183,586,995 | (\$1,900,786) |
| RITCHIE | 45,956.02 | \$8,328,821 | \$181 | \$111,380 | 102,229.22 | \$100,707,080 | \$985 | \$804 | \$36,937,659 | (\$493,963) |
| ROANE | 9,035.01 | \$1,692,651 | \$187 | \$16,713 | 142,672.77 | \$70,633,450 | \$495 | \$308 | \$2,779,679 | (\$27,445) |
| SUMMERS | 8,206.34 | \$1,509,655 | \$184 | \$12,301 | 90,992.32 | \$52,054,280 | \$572 | \$388 | \$3,184,371 | (\$25,946) |
| TAYLOR | 6,348.08 | \$1,234,508 | \$194 | \$15,927 | 36,995.90 | \$23,365,740 | \$632 | \$438 | \$2,777,479 | (\$35,833) |
| TUCKER | 45,920.63 | \$6,965,227 | \$152 | \$56,586 | 84,278.74 | \$23,401,890 | \$278 | \$126 | \$5,800,708 | (\$47,125) |
| TYLER | 6,650.66 | \$1,220,885 | \$184 | \$17,141 | 77,190.53 | \$41,418,240 | \$537 | \$353 | \$2,350,519 | (\$33,001) |
| UPSHUR | 53,688.71 | \$11,943,614 | \$222 | \$125,494 | 73,722.27 | \$80,735,060 | \$1,095 | \$873 | \$46,845,523 | (\$492,215) |
| WAYNE | 9,094.94 | \$1,524,260 | \$168 | \$22,922 | 195,098.31 | \$37,303,780 | \$191 | \$23 | \$212,874 | (\$3,201) |
| WEBSTER | 173,417.70 | \$33,263,263 | \$192 | \$271,029 | 84,418.86 | \$38,722,330 | \$459 | \$267 | \$46,335,461 | (\$377,541) |
| WETZEL | 30,738.95 | \$5,761,589 | \$187 | \$80,077 | 126,385.74 | \$53,096,010 | \$420 | \$233 | \$7,148,770 | (\$39,356) |
| WIRT | 46,585.09 | \$5,076,725 | \$109 | \$73,409 | 47,655.77 | \$29,952,830 | \$629 | \$520 | \$24,225,297 | (\$350,298) |
| WOOD | 12,107.21 | \$1,384,401 | \$114 | \$18,360 | 69,684.44 | \$66,324,470 | \$952 | \$638 | \$10,141,663 | (\$134,503) |
| WYOMING | 108,886.13 | \$20,720,945 | \$190 | \$283,761 | 285,639.89 | \$35,132,650 | \$123 | (\$67) | (\$7,327,951) | \$100,352 |
| TOTAL | 2,394,044.48 | \$416,629,887 | \$174 | \$4,927,331 | 5,813,841.44 | \$2,685,561,960 | \$462 | \$288 | \$689,240,449 | (\$10,428,938) |