



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Joe Manchin III
Governor

Christopher G. Morris
State Tax Commissioner

December 30, 2009

The Honorable Earl Ray Tomblin
Senate Chairperson
Joint Committee on Government & Finance
Building 1, Room 227M

The Honorable Richard Thompson
House Chairperson
Joint Committee on Government & Finance
Building 1, Room 234M

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 information herein contained you should have questions, please advise.

Sincerely,

A handwritten signature in cursive script, appearing to read "C. G. Morris".

Christopher G. Morris
State Tax Commissioner

CGM/jaj
Attachment

cc: Virgil T. Helton, Cabinet Secretary
Department of Tax and Revenue

Aaron Allred and John R. Homberg, Staff
Joint Committee on Government & Finance

Jeffrey A. Amburgey, Director
Property Tax Division



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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	15,667.13	\$3,818,777	\$244	\$31,051	76,862.09	\$18,466,970	\$240	(\$3)	(\$54,575)	\$444
BERKELEY	7,686.22	\$848,713	\$110	\$11,407	17,464.35	\$20,390,190	\$1,168	\$1,057	\$8,125,196	(\$109,203)
BOONE	32,080.69	\$4,874,493	\$152	\$73,819	261,396.99	\$40,864,990	\$156	\$4	\$140,779	(\$2,132)
BRAXTON	27,851.56	\$5,535,954	\$199	\$56,214	155,926.98	\$36,524,560	\$234	\$35	\$988,035	(\$10,033)
BROOKE	0.00	\$0	\$0	\$0	20,395.52	\$6,379,320	\$313	\$313	\$0	\$0
CABELL	860.17	\$197,342	\$229	\$3,315	92,008.63	\$43,637,640	\$474	\$245	\$210,617	(\$3,538)
CALHOUN	13,081.23	\$2,451,827	\$187	\$25,026	92,780.29	\$45,043,540	\$485	\$298	\$3,898,928	(\$39,797)
CLAY	72,047.81	\$13,803,053	\$192	\$134,000	117,376.73	\$36,185,630	\$308	\$117	\$8,408,295	(\$81,628)
DODDRIDGE	7,944.64	\$1,575,988	\$198	\$24,663	79,632.85	\$66,482,090	\$835	\$636	\$5,056,655	(\$79,133)
FAYETTE	136,266.09	\$24,934,066	\$183	\$383,286	190,800.33	\$44,742,160	\$234	\$52	\$7,019,963	(\$107,911)
GILMER	23,381.55	\$4,511,602	\$193	\$50,653	117,565.39	\$44,161,090	\$376	\$183	\$4,271,210	(\$47,954)
GRANT	42,668.91	\$7,502,753	\$176	\$60,700	43,321.54	\$20,885,920	\$482	\$306	\$13,068,525	(\$105,730)
GREENBRIER	164,061.87	\$42,896,530	\$261	\$555,888	122,404.52	\$39,785,500	\$325	\$64	\$10,428,981	(\$135,147)
HAMPSHIRE	89,291.20	\$7,883,879	\$88	\$64,427	58,295.93	\$106,309,720	\$1,824	\$1,735	\$154,949,486	(\$1,266,247)
HANCOCK	0.00	\$0	\$0	\$0	15,066.99	\$5,282,530	\$351	\$351	\$0	\$0
HARDY	52,095.87	\$5,016,481	\$96	\$40,874	\$30,474.24	\$37,521,120	\$702	\$606	\$31,555,948	(\$257,118)
HARRISON	5,735.38	\$1,056,871	\$184	\$14,428	73,058.47	\$48,465,810	\$663	\$479	\$2,747,888	(\$37,512)
JACKSON	7,124.17	\$922,449	\$129	\$13,764	104,287.03	\$28,242,180	\$271	\$141	\$1,006,862	(\$15,023)
JEFFERSON	583.02	\$82,924	\$142	\$1,067	5,155.08	\$15,722,290	\$3,050	\$2,908	\$1,695,207	(\$21,807)
KANAWHA	44,464.55	\$8,042,832	\$181	\$113,626	487,758.60	\$107,852,010	\$221	\$40	\$1,789,062	(\$25,275)
LEWIS	12,656.85	\$2,450,135	\$194	\$27,320	81,507.34	\$50,379,810	\$618	\$425	\$5,373,083	(\$59,912)
LINCOLN	15,412.09	\$2,314,143	\$150	\$34,634	222,119.33	\$53,651,720	\$242	\$91	\$1,408,564	(\$21,081)
LOGAN	145,224.29	\$22,686,496	\$156	\$343,129	96,756.69	\$19,411,770	\$201	\$44	\$6,449,066	(\$97,541)
MARION	14,369.72	\$3,289,129	\$229	\$46,219	85,852.66	\$98,726,830	\$1,150	\$921	\$13,235,425	(\$185,984)
MARSHALL	5,643.32	\$846,679	\$150	\$12,308	41,112.91	\$8,494,570	\$207	\$57	\$319,319	(\$4,642)
MASON	5,462.35	\$757,287	\$139	\$10,621	71,417.26	\$28,680,670	\$374	\$235	\$1,283,384	(\$18,000)
MCDOWELL	65,076.14	\$10,188,080	\$157	\$126,927	343,427.97	\$34,519,050	\$101	(\$56)	(\$3,647,068)	\$45,437
MERCER	3,864.79	\$684,932	\$177	\$9,353	157,030.65	\$36,882,850	\$235	\$58	\$222,817	(\$3,043)
MINERAL	27,101.75	\$3,297,394	\$122	\$47,237	45,246.15	\$20,910,310	\$462	\$340	\$9,227,561	(\$132,190)
MINGO	61,663.46	\$9,441,893	\$153	\$128,938	171,091.60	\$34,645,730	\$202	\$49	\$3,044,843	(\$41,580)
MONONGALIA	13,382.20	\$2,665,436	\$199	\$33,329	77,305.32	\$28,078,970	\$363	\$164	\$2,195,269	(\$27,450)
MONROE	8,935.78	\$1,164,153	\$130	\$14,367	84,299.27	\$72,360,690	\$858	\$728	\$6,506,129	(\$80,291)
MORGAN	25,554.55	\$2,096,578	\$82	\$25,642	31,244.93	\$37,412,530	\$1,197	\$1,115	\$28,502,318	(\$348,595)
NICHOLAS	146,204.43	\$41,755,788	\$286	\$472,108	141,114.86	\$54,762,520	\$388	\$102	\$14,981,844	(\$169,391)
OHIO	20.38	\$4,050	\$0	\$55	17,204.09	\$5,385,510	\$313	\$313	\$6,380	(\$87)
PENDLETON	24,654.50	\$3,740,021	\$152	\$28,948	63,368.36	\$31,344,150	\$495	\$343	\$8,454,935	(\$65,441)
PLEASANTS	6,839.98	\$1,544,512	\$226	\$19,650	38,372.66	\$20,606,750	\$537	\$311	\$2,128,670	(\$27,082)
POCAHONTAS	30,819.09	\$6,427,993	\$209	\$50,524	47,035.56	\$55,664,540	\$1,183	\$975	\$30,045,060	(\$236,154)
PRESTON	56,103.25	\$10,791,342	\$192	\$98,106	198,576.54	\$66,482,400	\$335	\$142	\$7,991,736	(\$72,654)
PUTNAM	7,420.61	\$1,693,430	\$228	\$22,861	110,383.14	\$77,021,750	\$698	\$470	\$3,484,429	(\$47,040)
RALEIGH	106,041.41	\$19,569,330	\$185	\$267,239	170,589.30	\$36,195,210	\$212	\$28	\$2,930,271	(\$40,016)
RANDOLPH	193,277.95	\$53,900,275	\$279	\$438,403	104,887.53	\$35,053,930	\$334	\$55	\$10,694,169	(\$86,982)
RITCHIE	38,241.25	\$7,111,512	\$186	\$94,606	120,002.46	\$107,914,220	\$899	\$713	\$27,277,572	(\$362,879)
ROANE	6,954.67	\$1,340,164	\$193	\$13,104	148,221.23	\$47,238,720	\$319	\$126	\$876,318	(\$8,568)
SUMMERS	2,999.43	\$566,312	\$189	\$4,614	101,120.49	\$41,649,520	\$412	\$223	\$669,094	(\$5,452)
TAYLOR	6,523.15	\$1,293,008	\$198	\$16,976	37,649.97	\$19,425,670	\$516	\$318	\$2,072,640	(\$27,212)
TUCKER	46,247.75	\$7,578,865	\$164	\$57,806	40,176.04	\$22,621,770	\$563	\$399	\$18,461,680	(\$140,811)
TYLER	4,969.25	\$1,133,425	\$228	\$15,913	76,850.52	\$31,445,390	\$409	\$181	\$899,873	(\$12,634)
UPSHUR	49,873.07	\$14,477,285	\$290	\$149,232	74,745.77	\$44,496,310	\$595	\$305	\$15,212,256	(\$156,808)
WAYNE	6,625.40	\$1,054,728	\$159	\$14,715	197,626.69	\$38,019,270	\$192	\$33	\$219,861	(\$3,067)
WEBSTER	161,460.50	\$40,343,400	\$250	\$328,718	102,857.98	\$25,293,840	\$246	(\$4)	(\$638,595)	\$5,203
WETZEL	28,829.08	\$6,677,528	\$232	\$91,188	122,262.56	\$45,581,840	\$373	\$141	\$4,070,509	(\$55,587)
WIRT	46,808.80	\$5,125,178	\$109	\$75,967	48,360.84	\$24,616,830	\$509	\$400	\$18,701,626	(\$277,203)
WOOD	11,963.11	\$1,513,918	\$127	\$19,940	71,416.10	\$39,138,720	\$548	\$421	\$5,042,318	(\$66,413)
WYOMING	108,367.76	\$20,890,764	\$193	\$296,064	286,402.87	\$35,367,750	\$123	(\$69)	(\$7,508,482)	\$106,410
TOTAL	2,238,484.17	\$446,371,697	\$199	\$5,094,970	6,012,643.19	\$2,240,427,370	\$373	\$173	\$387,730,884	(\$5,069,483)