



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Craig A. Griffith
State Tax Commissioner

December 28, 2011

The Honorable Jeffrey V. Kessler
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 attached information you should have questions, please feel free to contact me.

Sincerely,

Craig A. Griffith
State Tax Commissioner

CAG/jaj
Attachment

cc: Charles O. Lorensen, Cabinet Secretary
Department of Tax and Revenue

Aaron Allred and John Homburg, Staff
Joint Committee on Government & Finance

Jeffrey A. Amburgey, Director
Property Tax Division

Legislative Report WV Code 11-1C-11 Tax Year 2011

County	MT Acreage	MT Appraisal	MT Rate/Acre	MT Taxes	Timb Acreage	Timb Appraisal	Timb Rate/Acre	R/A DIF	Appraisal DIF	Tax DIF
BARBOUR	16,210.47	\$2,816,143	\$174	\$22,574	76,201.98	\$23,611,350	\$310	\$136	\$2,206,707	(\$17,688)
BERKELEY	9,821.29	\$879,413	\$100	\$12,948	16,244.99	\$15,972,910	\$983	\$884	\$7,793,644	(\$114,754)
BOONE	32,014.14	\$4,811,622	\$150	\$73,164	230,320.89	\$41,252,770	\$179	\$29	\$923,920	(\$14,647)
BRAXTON	26,879.66	\$5,215,101	\$194	\$93,044	154,784.02	\$42,447,980	\$274	\$80	\$2,157,506	(\$21,844)
BROOKE	0.00	\$0	\$0	\$0	20,147.31	\$6,356,130	\$316	\$316	\$0	\$0
CABELL	915.15	\$170,036	\$186	\$2,828	91,672.12	\$46,591,740	\$507	\$321	\$294,184	(\$4,892)
CALHOUN	14,141.30	\$2,575,012	\$182	\$26,172	90,489.46	\$47,831,710	\$528	\$344	\$4,850,851	(\$49,406)
CLAY	72,994.84	\$15,792,298	\$189	\$133,896	114,889.87	\$35,650,510	\$310	\$121	\$8,800,420	(\$85,434)
DODDRIDGE	8,618.30	\$1,604,976	\$186	\$25,134	73,071.37	\$67,577,670	\$925	\$739	\$6,365,377	(\$99,682)
FAYETTE	113,773.05	\$20,433,542	\$180	\$314,104	200,694.02	\$80,546,550	\$403	\$263	\$8,202,357	(\$126,087)
GILMER	27,666.21	\$6,287,686	\$190	\$97,578	115,110.64	\$60,974,610	\$543	\$320	\$6,994,641	(\$76,600)
GRANT	44,441.43	\$7,186,820	\$162	\$58,568	60,634.77	\$19,593,760	\$322	\$320	\$14,242,470	(\$116,048)
GREENBRIER	167,213.40	\$29,757,017	\$178	\$377,938	117,529.69	\$38,667,910	\$329	\$151	\$25,243,016	(\$320,806)
HAMPSHIRE	97,232.47	\$8,183,993	\$84	\$68,392	50,234.72	\$84,034,090	\$1,673	\$1,589	\$154,468,290	(\$1,290,855)
HANCOCK	0.00	\$0	\$0	\$0	15,580.06	\$5,687,370	\$365	\$365	\$0	\$0
HARDY	55,143.77	\$5,150,288	\$93	\$41,966	52,354.12	\$36,754,510	\$702	\$609	\$33,562,658	(\$273,468)
HARRISON	5,593.84	\$1,006,375	\$180	\$12,946	71,666.11	\$47,625,680	\$667	\$487	\$2,726,135	(\$37,759)
JACKSON	7,039.79	\$816,226	\$116	\$12,179	103,076.57	\$30,277,920	\$294	\$178	\$1,251,301	(\$18,670)
JEFFERSON	609.69	\$77,167	\$127	\$1,049	4,388.90	\$8,101,090	\$1,842	\$1,715	\$1,045,649	(\$14,214)
KANAWHA	51,003.93	\$9,147,162	\$179	\$125,133	500,862.99	\$134,495,140	\$269	\$89	\$4,548,214	(\$62,226)
LEWIS	16,896.59	\$3,161,395	\$187	\$33,589	78,637.70	\$87,687,880	\$725	\$537	\$9,080,262	(\$86,476)
LINCOLN	15,319.07	\$2,275,165	\$149	\$34,051	222,263.68	\$54,891,840	\$247	\$89	\$1,516,035	(\$22,675)
LOGAN	143,137.23	\$22,082,769	\$154	\$334,838	100,816.53	\$21,200,030	\$210	\$56	\$8,006,696	(\$121,348)
MARION	18,099.20	\$3,814,874	\$211	\$66,774	78,339.24	\$95,687,430	\$1,221	\$1,011	\$18,292,432	(\$272,235)
MARSHALL	3,504.31	\$488,496	\$139	\$7,003	43,682.75	\$9,546,170	\$219	\$79	\$277,382	(\$3,976)
MASON	6,038.41	\$737,632	\$122	\$10,273	68,987.80	\$27,432,470	\$398	\$276	\$1,684,540	(\$23,182)
MCDOWELL	63,029.83	\$9,788,924	\$155	\$122,894	316,601.98	\$33,116,780	\$105	(\$51)	(\$3,195,981)	\$40,123
MERCER	2,538.66	\$456,682	\$180	\$8,238	155,829.16	\$38,034,990	\$244	\$84	\$1,623,986	(\$2,225)
MINERAL	28,866.06	\$3,332,378	\$115	\$47,738	42,341.72	\$19,676,200	\$465	\$349	\$10,077,948	(\$144,373)
MINGO	67,465.94	\$10,219,296	\$151	\$139,555	164,561.45	\$34,334,490	\$209	\$57	\$3,888,658	(\$52,694)
MONONGALIA	13,530.76	\$2,647,538	\$196	\$32,882	76,677.19	\$27,121,990	\$358	\$163	\$2,201,759	(\$27,346)
MONROE	15,396.64	\$1,827,948	\$119	\$23,300	72,271.80	\$82,176,970	\$860	\$742	\$11,418,410	(\$145,571)
MORGAN	26,886.09	\$2,193,792	\$79	\$27,086	31,284.58	\$37,284,480	\$1,192	\$1,112	\$28,908,618	(\$379,648)
NICHOLAS	146,588.04	\$28,742,830	\$196	\$326,014	141,943.76	\$87,037,840	\$602	\$206	\$30,165,158	(\$342,145)
OHIO	0.00	\$0	\$0	\$0	16,504.56	\$5,194,580	\$315	\$315	\$0	\$0
PENDLETON	29,032.08	\$3,435,638	\$118	\$27,449	57,436.65	\$28,358,190	\$494	\$375	\$10,888,367	(\$87,074)
PLEASANTS	7,375.06	\$1,377,455	\$187	\$20,744	36,014.89	\$24,337,480	\$676	\$469	\$3,606,314	(\$54,311)
POCAHONTAS	35,103.92	\$5,347,324	\$152	\$43,403	47,011.72	\$78,777,970	\$1,676	\$1,623	\$53,475,964	(\$434,054)
PRESTON	71,831.77	\$10,118,685	\$141	\$123,634	191,266.55	\$89,411,930	\$311	\$170	\$12,183,968	(\$148,991)
PUTNAM	6,879.90	\$1,284,088	\$187	\$19,440	103,061.49	\$72,127,470	\$700	\$513	\$3,530,802	(\$53,454)
RALEIGH	117,203.51	\$21,415,611	\$183	\$292,452	156,399.91	\$39,239,430	\$248	\$66	\$7,685,107	(\$104,946)
RANDOLPH	196,720.35	\$37,925,893	\$193	\$394,399	97,413.26	\$65,421,360	\$672	\$479	\$94,188,686	(\$979,487)
RITCHIE	41,627.65	\$7,439,189	\$179	\$99,482	110,137.36	\$104,844,480	\$952	\$773	\$32,082,786	(\$426,170)
ROANE	7,420.05	\$1,405,349	\$189	\$19,717	147,138.49	\$86,381,620	\$587	\$207	\$1,538,779	(\$15,026)
SUMMERS	8,114.34	\$1,505,287	\$186	\$12,265	92,169.90	\$39,422,320	\$428	\$242	\$1,965,317	(\$16,913)
TAYLOR	6,891.39	\$1,246,390	\$189	\$16,524	35,972.17	\$18,947,400	\$527	\$337	\$2,223,452	(\$29,438)
TUCKER	44,879.25	\$5,641,976	\$125	\$45,592	84,676.26	\$22,678,070	\$267	\$141	\$6,351,818	(\$51,328)
TYLER	5,222.38	\$1,025,844	\$186	\$14,403	75,302.84	\$33,070,230	\$439	\$283	\$1,389,382	(\$19,647)
UPSHUR	60,996.67	\$10,146,855	\$199	\$106,615	73,916.89	\$43,978,790	\$595	\$396	\$20,186,132	(\$212,205)
WAYNE	6,625.40	\$1,043,105	\$157	\$14,583	199,989.30	\$36,221,980	\$181	\$34	\$223,142	(\$3,113)
WEBSTER	172,675.72	\$30,239,841	\$175	\$246,395	103,906.22	\$47,646,920	\$459	\$283	\$48,941,712	(\$398,777)
WETZEL	29,381.54	\$5,572,428	\$190	\$76,097	127,610.70	\$51,739,270	\$405	\$216	\$8,340,205	(\$86,582)
WIRT	46,891.60	\$5,081,933	\$108	\$75,328	47,374.23	\$28,665,420	\$661	\$462	\$21,212,849	(\$314,425)
WOOD	11,988.75	\$1,566,271	\$113	\$17,828	71,252.09	\$43,767,870	\$614	\$501	\$6,008,033	(\$78,974)
WYOMING	108,294.27	\$20,586,229	\$190	\$292,143	286,483.81	\$53,050,740	\$122	(\$68)	(\$7,336,635)	\$104,116
TOTAL	2,322,768.96	\$383,796,269	\$165	\$4,575,288	5,897,302.78	\$2,346,329,770	\$398	\$233	\$50,349,567	(\$7,751,047)

Legislative Report WV Code 11-1C-11 Tax Year 2010

County	MT Acreage	MT Appraisal	MT Rate/Acre	MT Taxes	Timb Acreage	Timb Appraisal	Timb Rate/Acre	RIA Diff	Appraisal Diff	Tax Diff
BARBOUR	16,049.29	\$2,857,464	\$178	\$23,241	108,081	\$19,131,240	\$177	\$692	(\$16,614)	\$135
BERKELEY	8,730.05	\$667,057	\$99	\$12,448	16,426	\$1,628,830	\$992	\$692	\$7,789,937	(\$111,639)
BOONE	31,796.87	\$4,779,147	\$150	\$72,662	230,160	\$41,190,110	\$179	\$29	\$911,323	(\$13,856)
BRAKTON	23,084.07	\$4,456,526	\$193	\$45,253	160,142	\$38,979,410	\$243	\$610	\$1,162,252	(\$11,802)
BROOKE	390.34	\$75,722	\$0	\$1,217	20,247	\$6,385,560	\$315	\$315	\$123,108	(\$1,979)
CABELL	917.17	\$166,895	\$182	\$2,799	91,776	\$46,715,440	\$509	\$327	\$289,961	(\$5,030)
CALHOUN	13,930.31	\$2,537,482	\$182	\$25,840	91,665	\$46,743,290	\$510	\$328	\$4,566,052	\$46,497
CLAY	71,174.86	\$13,444,816	\$189	\$130,622	117,110	\$68,240,030	\$589	\$121	\$8,560,530	\$83,309
DODDRIDGE	8,416.56	\$1,560,879	\$185	\$24,260	75,615	\$68,035,380	\$900	\$714	\$6,012,022	(\$93,405)
FAYETTE	126,186.90	\$22,773,329	\$180	\$350,072	198,895	\$51,469,930	\$259	\$78	\$9,881,319	(\$151,896)
GILMER	23,795.44	\$4,525,446	\$190	\$49,901	119,491	\$52,766,430	\$442	\$252	\$5,986,456	(\$66,011)
GRANT	43,435.88	\$7,035,066	\$162	\$57,322	42,209	\$20,326,690	\$482	\$320	\$13,862,485	(\$113,114)
GREENBRIER	169,765.34	\$30,908,737	\$182	\$399,602	116,376	\$38,996,230	\$329	\$147	\$24,962,848	(\$322,650)
HAMPSHIRE	96,391.53	\$8,067,109	\$84	\$66,341	51,236	\$92,767,080	\$1,811	\$1,727	\$166,466,245	(\$1,368,870)
HANCOCK	0.00	\$0	\$0	\$0	15,458	\$6,477,750	\$354	\$354	\$0	\$0
HARDY	51,790.66	\$4,828,550	\$93	\$39,343	51,620	\$36,251,930	\$702	\$609	\$31,543,323	(\$257,915)
HARRISON	5,612.21	\$1,001,186	\$178	\$13,727	71,603	\$47,713,040	\$666	\$488	\$2,736,527	(\$37,548)
JACKSON	7,084.31	\$820,474	\$116	\$12,242	103,261	\$28,646,430	\$277	\$162	\$1,144,842	(\$17,982)
JEFFERSON	636.86	\$81,298	\$128	\$1,064	5,121	\$13,967,800	\$2,728	\$2,600	\$1,655,863	(\$22,072)
KANAWHA	47,577.63	\$8,496,439	\$179	\$116,721	501,361	\$135,705,200	\$271	\$92	\$4,381,562	(\$60,196)
LEWIS	13,624.32	\$2,572,888	\$186	\$27,336	82,372	\$53,914,920	\$655	\$468	\$6,475,534	(\$68,801)
LINCOLN	14,007.23	\$2,065,916	\$147	\$30,919	223,394	\$55,300,020	\$248	\$100	\$1,401,497	(\$20,975)
LOGAN	132,584.68	\$20,605,555	\$155	\$310,616	107,768	\$23,532,330	\$218	\$63	\$8,340,412	(\$125,727)
MARION	14,857.14	\$3,140,130	\$211	\$44,125	82,954	\$95,275,570	\$1,149	\$937	\$13,923,879	(\$195,658)
MARSHALL	5,538.08	\$723,596	\$131	\$10,375	40,691	\$8,423,230	\$207	\$76	\$422,825	(\$6,062)
MASON	5,482.35	\$668,989	\$122	\$9,362	70,361	\$27,463,630	\$390	\$268	\$1,463,084	(\$20,475)
MCDONELL	62,912.08	\$9,754,796	\$155	\$119,984	346,415	\$34,817,400	\$101	(\$54)	\$3,413,339	\$41,984
MERCER	4,474.61	\$768,767	\$170	\$10,362	155,903	\$37,642,460	\$241	\$72	\$321,621	(\$4,392)
MINERAL	28,761.88	\$3,406,380	\$114	\$48,799	41,012	\$16,955,680	\$405	\$348	\$10,348,488	(\$148,263)
MINGO	63,855.09	\$9,693,332	\$152	\$132,372	170,892	\$34,991,980	\$205	\$53	\$3,381,687	(\$46,160)
MONONGALIA	13,420.37	\$2,624,685	\$196	\$32,674	76,916	\$27,441,530	\$357	\$161	\$2,163,314	(\$26,931)
MONROE	12,109.12	\$1,474,896	\$122	\$16,778	77,957	\$66,750,100	\$856	\$734	\$8,893,476	(\$113,232)
MORGAN	26,621.52	\$2,129,024	\$80	\$26,616	31,197	\$37,061,220	\$1,188	\$1,108	\$29,496,564	(\$368,754)
NICHOLAS	147,320.22	\$29,742,892	\$202	\$337,356	139,048	\$53,971,470	\$388	\$196	\$27,439,304	(\$311,228)
OHIO	20.38	\$3,402	\$0	\$46	16,748	\$5,255,220	\$314	\$314	\$6,395	(\$87)
PENDLETON	26,825.71	\$3,435,439	\$119	\$26,948	68,369	\$28,741,380	\$492	\$373	\$10,758,502	(\$84,382)
PLEASANTS	7,148.61	\$1,335,273	\$187	\$16,988	37,381	\$21,963,420	\$588	\$401	\$2,864,888	(\$36,448)
POCAHONTAS	32,854.69	\$5,158,093	\$157	\$41,950	47,490	\$73,724,970	\$1,568	\$1,501	\$49,305,242	(\$392,391)
PRESTON	71,709.05	\$10,285,032	\$143	\$94,441	191,681	\$59,728,180	\$312	\$168	\$12,058,599	(\$110,736)
PUTNAM	7,445.67	\$1,371,548	\$184	\$20,790	106,766	\$74,081,330	\$700	\$516	\$3,843,621	(\$58,263)
RALEIGH	133,755.99	\$24,444,626	\$183	\$333,616	142,115	\$33,469,190	\$236	\$53	\$7,055,719	(\$96,353)
RANDOLPH	189,808.48	\$37,837,339	\$199	\$307,754	105,769	\$67,049,570	\$634	\$435	\$82,487,433	(\$670,920)
RITCHIE	39,630.26	\$7,087,561	\$179	\$94,781	113,877	\$104,546,110	\$918	\$739	\$29,296,516	(\$391,763)
ROANE	6,869.18	\$1,298,367	\$189	\$12,648	146,680	\$65,005,170	\$445	\$186	\$1,277,583	(\$12,446)
SUMMERS	7,276.32	\$1,360,868	\$186	\$11,007	97,650	\$40,582,870	\$415	\$230	\$1,277,913	(\$13,616)
TAYLOR	6,494.00	\$1,240,136	\$191	\$16,288	36,057	\$18,541,470	\$514	\$323	\$2,099,277	(\$27,572)
TUCKER	46,918.15	\$5,964,956	\$127	\$46,670	41,977	\$22,474,190	\$535	\$408	\$19,154,583	(\$145,865)
TYLER	5,234.66	\$973,154	\$186	\$13,289	75,464	\$33,490,710	\$444	\$268	\$1,349,963	(\$18,435)
UPSHUR	50,303.37	\$10,276,953	\$204	\$106,251	74,472	\$44,399,880	\$596	\$392	\$19,771,531	(\$203,754)
WAYNE	6,625.40	\$1,043,105	\$157	\$14,553	200,249	\$38,272,150	\$191	\$34	\$223,157	(\$3,113)
WEBSTER	172,437.74	\$31,028,270	\$180	\$245,618	103,641	\$47,668,480	\$459	\$34	\$48,129,980	(\$381,305)
WETZEL	28,314.36	\$5,325,422	\$188	\$72,724	125,718	\$49,165,540	\$391	\$203	\$5,747,744	(\$78,491)
WIRT	47,138.54	\$5,111,771	\$108	\$75,769	47,338	\$23,987,830	\$507	\$398	\$18,771,804	(\$276,288)
WOOD	12,129.14	\$1,369,597	\$113	\$16,062	72,610	\$42,310,060	\$583	\$470	\$5,698,121	(\$75,108)
WYOMING	108,256.91	\$20,578,565	\$190	\$290,701	287,456	\$35,185,400	\$122	(\$68)	\$7,335,172	(\$103,620)
TOTAL	2,302,731.58	\$385,166,955	\$167	\$4,464,544	5,962,461.64	\$2,343,255,530	\$393	\$226	\$519,809,686	(\$7,478,435)