



STATE OF WEST VIRGINIA

Department of Revenue  
State Tax Department

Earl Ray Tomblin  
Governor

Craig A. Griffith  
State Tax Commissioner

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December 18, 2012

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 2012

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	16,554.71	\$2,806,024	\$170	\$21,983	77,279.30	\$24,002,830	\$311	\$141	\$2,333,865	(\$18,255)
BERKELEY	8,944.74	\$905,793	\$101	\$13,422	16,088.02	\$16,996,100	\$1,058	\$986	\$6,565,690	(\$126,773)
BOONE	32,014.14	\$4,811,522	\$150	\$72,947	230,324.64	\$41,338,270	\$179	\$29	\$934,335	(\$14,165)
BRAXTON	26,981.75	\$5,239,504	\$194	\$53,305	154,936.66	\$42,571,140	\$275	\$81	\$2,193,320	(\$22,314)
BROOKE	0.00	\$0	\$0	\$0	20,033.69	\$6,317,010	\$315	\$0	\$0	\$0
CABELL	1,047.38	\$169,630	\$162	\$2,811	91,749.93	\$46,645,990	\$511	\$349	\$365,145	(\$6,051)
CALHOUN	13,736.44	\$2,601,748	\$182	\$24,881	90,352.50	\$51,517,710	\$570	\$388	\$5,330,675	(\$5,016)
CLAY	72,878.05	\$13,734,466	\$189	\$133,334	114,985.54	\$36,144,910	\$314	\$125	\$9,116,743	(\$88,505)
DODDRIDGE	8,479.76	\$1,576,532	\$186	\$24,562	72,092.60	\$68,450,970	\$949	\$764	\$6,474,888	(\$100,876)
FAYETTE	111,666.88	\$20,098,111	\$180	\$308,948	195,668.17	\$90,320,460	\$257	\$77	\$8,634,731	(\$132,733)
GILMER	28,854.40	\$5,489,894	\$190	\$51,597	112,622.08	\$48,800,160	\$443	\$252	\$7,280,522	(\$81,687)
GRANT	44,876.47	\$7,211,365	\$161	\$58,758	39,731.92	\$19,193,210	\$483	\$322	\$14,370,398	(\$117,090)
GREENBRIER	168,704.49	\$29,648,125	\$176	\$368,336	114,823.98	\$40,622,750	\$354	\$178	\$30,036,623	(\$373,163)
HAMPSHIRE	91,332.55	\$7,640,308	\$84	\$63,849	54,362.94	\$87,148,220	\$1,603	\$1,519	\$138,773,208	(\$1,199,700)
HANCOCK	0.00	\$0	\$0	\$0	15,396.74	\$5,789,990	\$375	\$0	\$0	\$0
HARDY	55,642.16	\$5,133,338	\$92	\$52,089	63,916.69	\$37,797,870	\$701	\$609	\$33,873,953	(\$343,726)
HARRISON	6,031.05	\$1,091,849	\$181	\$15,159	71,436.33	\$47,646,490	\$666	\$485	\$2,922,289	(\$40,573)
JACKSON	7,382.79	\$850,453	\$116	\$12,689	103,140.02	\$32,392,140	\$314	\$199	\$1,461,904	(\$21,813)
JEFFERSON	632.02	\$80,932	\$128	\$11,122	4,904.31	\$7,911,480	\$1,756	\$1,628	\$1,025,163	(\$14,269)
KANAWHA	49,925.81	\$8,911,766	\$178	\$118,662	600,060.60	\$133,684,470	\$287	\$89	\$4,419,493	(\$58,846)
LEWIS	18,749.29	\$3,528,030	\$188	\$38,382	78,605.99	\$80,479,220	\$769	\$581	\$10,897,619	(\$120,100)
LINCOLN	15,319.07	\$2,275,165	\$149	\$34,051	222,018.88	\$44,885,430	\$248	\$89	\$8,965,915	(\$22,700)
LOGAN	143,721.36	\$22,225,813	\$155	\$336,854	100,617.17	\$21,838,770	\$217	\$62	\$8,965,915	(\$135,887)
MARION	18,487.46	\$3,877,884	\$210	\$57,079	76,837.34	\$94,395,730	\$1,229	\$1,019	\$18,834,215	(\$277,225)
MARSHALL	6,316.65	\$463,931	\$139	\$6,370	44,293.76	\$10,220,280	\$231	\$92	\$307,873	(\$4,227)
MASON	88,320.13	\$9,022,781	\$121	\$10,652	68,194.81	\$7,413,870	\$398	\$276	\$1,744,304	(\$24,214)
MCDOWELL	2,538.44	\$456,638	\$180	\$6,236	321,323.39	\$34,029,430	\$106	\$71	\$179,308	(\$2,449)
MERCER	29,845.70	\$3,441,073	\$115	\$49,295	155,610.14	\$38,884,420	\$251	\$350	\$10,458,690	(\$149,827)
MINERAL	62,873.04	\$9,537,596	\$152	\$130,245	41,015.84	\$19,101,930	\$466	\$58	\$3,664,376	(\$50,041)
MINGO	11,840.71	\$2,377,356	\$201	\$27,821	172,062.52	\$38,128,390	\$210	\$58	\$3,664,376	(\$50,041)
MONROE	16,125.87	\$1,901,057	\$118	\$24,300	66,862.88	\$7,483,790	\$880	\$742	\$11,965,193	(\$34,552)
MORGAN	23,636.91	\$1,850,109	\$78	\$24,310	87,154.80	\$39,231,190	\$450	\$249	\$2,952,530	(\$34,552)
NICHOLAS	147,798.06	\$28,548,316	\$193	\$323,806	31,802.79	\$37,324,220	\$1,174	\$1,095	\$25,890,515	(\$152,944)
OHIO	20.38	\$3,402	\$167	\$46	137,413.35	\$55,474,410	\$404	\$211	\$31,118,450	(\$340,201)
PENDLETON	28,989.87	\$3,413,455	\$118	\$27,723	16,344.10	\$5,031,440	\$308	\$141	\$2,872	(\$39)
PLEASANTS	7,375.06	\$1,377,455	\$187	\$20,242	57,034.72	\$28,168,980	\$494	\$376	\$10,904,394	(\$86,561)
POCAHONTAS	36,727.82	\$5,485,700	\$149	\$44,364	35,763.77	\$25,622,170	\$716	\$530	\$3,906,245	(\$57,403)
PRESTON	71,808.33	\$10,060,814	\$140	\$118,846	44,790.08	\$75,311,470	\$1,683	\$1,534	\$56,331,020	(\$457,229)
PUTNAM	7,332.87	\$1,354,618	\$185	\$20,602	190,232.34	\$82,011,850	\$326	\$186	\$13,347,232	(\$157,666)
RALEIGH	117,188.60	\$21,412,644	\$183	\$315,537	100,783.41	\$70,804,100	\$703	\$518	\$3,796,856	(\$57,746)
RANDOLPH	196,441.26	\$37,287,602	\$190	\$383,287	158,355.41	\$39,284,510	\$248	\$65	\$7,666,682	(\$112,976)
RITCHIE	43,563.93	\$7,767,269	\$178	\$103,870	98,483.80	\$70,017,080	\$711	\$521	\$102,400,717	(\$1,052,597)
ROANE	7,047.89	\$1,328,400	\$188	\$13,049	107,877.53	\$106,090,180	\$983	\$805	\$35,074,880	(\$469,049)
SUMMERS	8,106.34	\$1,504,069	\$186	\$12,255	144,964.88	\$62,318,980	\$441	\$241	\$1,701,419	(\$16,713)
TAYLOR	5,766.83	\$1,087,337	\$189	\$14,318	91,953.09	\$40,660,850	\$553	\$256	\$2,071,668	(\$16,880)
TUCKER	45,140.13	\$5,621,773	\$125	\$45,806	36,168.92	\$20,019,240	\$482	\$152	\$2,194,562	(\$27,712)
TYLER	5,571.55	\$1,030,949	\$185	\$14,475	85,093.99	\$33,514,170	\$276	\$152	\$6,851,877	(\$55,829)
UPSHUR	52,658.44	\$10,316,285	\$196	\$108,228	76,938.52	\$37,095,230	\$482	\$297	\$1,655,325	(\$23,241)
WAYNE	6,538.58	\$1,045,082	\$157	\$14,580	73,046.83	\$43,672,610	\$598	\$402	\$21,166,090	(\$222,041)
WEBSTER	172,180.38	\$29,733,547	\$173	\$242,289	198,782.83	\$38,056,090	\$191	\$34	\$225,973	(\$3,153)
WETZEL	29,368.83	\$5,536,828	\$189	\$78,388	85,888.53	\$39,204,510	\$458	\$285	\$49,135,655	(\$400,357)
WIRT	46,820.48	\$1,355,603	\$113	\$17,865	127,870.01	\$51,946,710	\$406	\$217	\$6,394,825	(\$90,394)
WOOD	12,024.33	\$5,077,940	\$108	\$75,287	46,743.22	\$26,195,320	\$660	\$452	\$21,160,677	(\$313,652)
WYOMING	108,335.93	\$20,593,916	\$190	\$291,956	70,284.01	\$46,500,310	\$662	\$549	\$6,599,028	(\$86,775)
TOTAL	2,313,297.43	\$380,554,776	\$165	\$4,556,059	5,871,250.57	\$2,380,028,880	\$405	\$241	\$557,186,618	(\$8,010,650)

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

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BARBOUR	16,210.47	\$2,816,143	\$174	\$22,574	76,201.98	\$23,611,350	\$310	\$136	\$2,206,707	(\$17,589)
BERKELEY	8,821.29	\$879,413	\$100	\$12,948	16,244.99	\$15,972,010	\$983	\$884	\$7,793,644	(\$114,754)
BOONE	32,014.14	\$4,811,522	\$150	\$73,154	230,320.89	\$41,262,770	\$179	\$29	\$923,920	(\$14,047)
BRAXTON	26,878.56	\$5,215,101	\$194	\$53,044	154,754.02	\$42,447,980	\$274	\$80	\$2,157,506	(\$21,344)
BROOKE	0.00	\$0	\$0	\$0	20,147.31	\$6,358,130	\$316	\$316	\$0	\$0
CABELL	915.15	\$170,036	\$186	\$2,828	91,672.12	\$46,501,740	\$507	\$321	\$294,184	(\$4,892)
CALHOUN	14,141.30	\$2,575,012	\$182	\$26,172	90,489.46	\$47,581,710	\$526	\$344	\$4,860,851	(\$49,405)
CLAY	72,994.64	\$13,792,298	\$189	\$133,896	114,859.87	\$35,590,510	\$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	200,834.02	\$60,548,580	\$282	\$72	\$8,202,357	(\$128,087)
GILMER	27,668.21	\$5,257,688	\$190	\$57,578	115,110.64	\$60,974,510	\$443	\$253	\$6,994,641	(\$76,600)
GRANT	44,441.43	\$7,196,820	\$162	\$88,556	40,634.77	\$19,593,750	\$482	\$320	\$14,242,470	(\$116,048)
GREENBRIER	167,213.40	\$29,757,017	\$178	\$377,938	117,529.09	\$38,657,810	\$329	\$151	\$25,243,016	(\$320,606)
HAMPSHIRE	97,232.47	\$5,183,993	\$84	\$88,392	50,234.72	\$84,034,090	\$1,673	\$1,589	\$154,469,290	(\$1,290,869)
HANCOCK	0.00	\$0	\$0	\$0	15,680.06	\$5,687,370	\$365	\$365	\$0	\$0
HARDY	55,143.77	\$5,150,288	\$93	\$41,965	52,354.12	\$36,754,510	\$702	\$609	\$33,562,658	(\$273,468)
HARRISON	5,893.84	\$1,006,875	\$180	\$13,946	71,666.11	\$47,825,880	\$667	\$487	\$2,726,135	(\$37,759)
JACKSON	7,038.79	\$816,226	\$116	\$12,179	103,076.57	\$30,277,020	\$294	\$178	\$1,251,301	(\$18,570)
JEFFERSON	609.69	\$77,167	\$127	\$1,049	4,396.90	\$8,101,090	\$1,842	\$1,715	\$1,045,649	(\$14,214)
KANAWHA	51,003.93	\$9,147,162	\$179	\$125,133	500,882.99	\$134,495,140	\$269	\$89	\$4,548,214	(\$62,220)
LEWIS	16,896.59	\$3,161,395	\$187	\$33,589	79,637.70	\$57,697,880	\$725	\$537	\$9,000,262	(\$96,476)
LINCOLN	15,319.07	\$2,275,165	\$149	\$34,051	222,263.68	\$54,991,840	\$247	\$99	\$1,515,035	(\$22,675)
LOGAN	143,137.23	\$22,092,769	\$154	\$334,838	100,816.53	\$21,200,030	\$210	\$56	\$8,006,596	(\$121,348)
MARION	18,099.20	\$3,814,874	\$211	\$66,774	78,339.24	\$95,687,630	\$1,221	\$1,011	\$18,292,432	(\$272,235)
MARSHALL	3,604.31	\$488,495	\$139	\$7,003	43,892.75	\$9,549,170	\$219	\$79	\$277,382	(\$3,976)
MASON	6,038.41	\$737,632	\$122	\$10,273	316,801.98	\$33,116,780	\$105	(\$51)	\$162,956	\$40,123
MCDOWELL	63,029.83	\$9,788,924	\$155	\$122,894	68,957.80	\$27,432,470	\$398	\$273	\$1,664,540	(\$23,182)
MERCER	2,538.66	\$456,682	\$180	\$6,236	155,829.16	\$38,034,890	\$244	\$64	\$162,956	(\$2,225)
MINERAL	28,888.06	\$3,332,378	\$115	\$47,738	42,341.77	\$19,676,200	\$465	\$349	\$10,077,948	(\$144,373)
MINGO	67,465.94	\$10,219,296	\$151	\$139,555	164,541.45	\$34,334,450	\$209	\$57	\$3,858,668	(\$52,694)
MONONGALIA	13,530.76	\$2,647,538	\$196	\$32,882	75,677.19	\$27,121,980	\$358	\$163	\$2,201,759	(\$27,346)
MONROE	15,396.64	\$1,827,648	\$119	\$23,300	72,271.80	\$62,176,970	\$860	\$742	\$11,418,410	(\$145,571)
MORGAN	26,886.09	\$2,133,792	\$79	\$27,086	31,284.58	\$62,294,460	\$1,192	\$1,112	\$29,908,618	(\$379,646)
NICHOLAS	146,598.04	\$28,742,930	\$196	\$326,014	141,943.76	\$57,037,840	\$402	\$206	\$30,165,158	(\$342,145)
OHIO	0.00	\$0	\$0	\$0	16,504.56	\$5,194,550	\$315	\$315	\$0	\$0
PENDLETON	29,032.08	\$3,435,638	\$118	\$27,449	57,436.65	\$28,358,190	\$494	\$375	\$10,898,367	(\$97,074)
PLEASANTS	7,375.06	\$1,377,455	\$187	\$20,744	36,014.99	\$24,337,480	\$676	\$489	\$3,606,314	(\$54,311)
POCAHONTAS	35,103.82	\$5,347,324	\$152	\$43,403	47,011.72	\$78,777,070	\$1,676	\$1,523	\$53,475,964	(\$434,054)
PRESTON	71,831.77	\$10,118,685	\$141	\$123,634	191,266.55	\$59,411,930	\$311	\$170	\$12,193,968	(\$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	117,203.61	\$21,415,611	\$183	\$292,452	158,399.91	\$39,329,430	\$248	\$66	\$7,695,107	(\$104,948)
RANDOLPH	196,720.35	\$7,925,893	\$193	\$394,399	97,413.26	\$65,621,360	\$672	\$479	\$94,188,696	(\$979,487)
RITCHIE	41,527.65	\$7,439,159	\$179	\$89,482	110,137.36	\$104,844,460	\$952	\$773	\$32,092,786	(\$429,170)
ROANE	7,420.05	\$1,405,349	\$189	\$13,717	147,138.49	\$68,381,620	\$469	\$207	\$1,538,779	(\$16,020)
SUMMERS	8,114.34	\$1,505,297	\$186	\$12,265	92,169.90	\$39,422,320	\$428	\$242	\$1,965,317	(\$16,013)
TAYLOR	6,591.39	\$1,248,390	\$189	\$16,524	35,972.17	\$18,947,400	\$527	\$337	\$2,223,452	(\$29,430)
TUCKER	44,979.25	\$5,641,976	\$125	\$45,592	84,676.26	\$32,679,070	\$387	\$141	\$6,351,818	(\$51,328)
TYLER	5,522.38	\$1,025,844	\$186	\$14,403	75,302.84	\$23,070,230	\$309	\$207	\$2,223,452	(\$19,647)
UPSHUR	50,998.67	\$10,146,856	\$199	\$106,615	73,916.89	\$43,975,780	\$595	\$253	\$1,399,382	(\$19,647)
WAYNE	6,625.40	\$1,043,105	\$157	\$14,553	199,989.30	\$38,221,960	\$191	\$34	\$223,142	(\$3,113)
WEBSTER	172,675.72	\$30,239,941	\$175	\$14,553	103,906.22	\$47,646,920	\$459	\$283	\$46,941,712	(\$398,777)
WETZEL	29,381.64	\$5,672,428	\$190	\$76,097	127,610.70	\$51,739,270	\$405	\$216	\$6,340,205	(\$86,682)
WIRT	46,891.60	\$5,081,933	\$108	\$76,326	47,374.23	\$26,565,420	\$561	\$452	\$21,212,849	(\$314,425)
WOOD	11,988.75	\$1,556,271	\$113	\$17,828	71,282.09	\$43,767,870	\$614	\$501	\$6,008,033	(\$78,874)
WYOMING	108,294.27	\$20,586,229	\$190	\$292,143	286,483.81	\$35,050,740	\$122	(\$68)	(\$7,338,635)	\$104,116
TOTAL	2,322,768.96	\$383,798,269	\$165	\$4,575,288	5,897,302.78	\$2,346,329,770	\$398	\$233	\$540,349,967	(\$7,751,047)