



STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

December 17, 2015

The Honorable William P. Cole
Senate Chairperson
Joint Committee on Government & Finance
Building 1, Room 229M

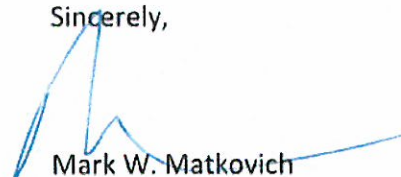
The Honorable Tim Armstead
House Chairperson
Joint Committee on Government & Finance
Building 1, Room 228M

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 2015

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	18,396.62	\$3,347,419	\$182	\$26,825	182,065.77	\$131,666,610	\$723	\$541	\$9,956,678	(\$79,789)
BERKELEY	9,506.61	\$1,143,865	\$120	\$16,949	66,725.66	\$48,526,740	\$727	\$607	\$5,769,869	(\$85,496)
BOONE	31,843.89	\$4,788,834	\$150	\$72,809	483,078.71	\$83,171,690	\$180	\$29	\$930,518	(\$14,148)
BRAXTON	30,722.54	\$5,893,893	\$192	\$66,680	370,869.25	\$237,173,640	\$640	\$448	\$13,753,400	(\$132,264)
BROOKE	0.00	\$0	\$0	\$0	47,478.93	\$13,200,270	\$278	\$278	\$0	\$0
CABELL	1,418.60	\$288,749	\$204	\$4,748	205,247.86	\$92,355,450	\$450	\$246	\$349,579	(\$5,748)
CALHOUN	14,134.15	\$2,570,272	\$182	\$25,551	207,080.11	\$109,887,730	\$631	\$349	\$4,930,060	(\$49,009)
CLAY	77,422.77	\$14,727,006	\$190	\$145,521	231,465.92	\$96,427,980	\$417	\$226	\$17,527,078	(\$173,308)
DODDRIDGE	9,699.01	\$1,774,161	\$183	\$26,087	229,503.75	\$141,384,360	\$616	\$433	\$4,200,854	(\$61,768)
FAYETTE	93,768.28	\$16,788,385	\$179	\$258,071	419,017.16	\$119,980,010	\$286	\$107	\$10,060,919	(\$154,656)
GILMER	28,929.88	\$5,455,467	\$189	\$61,498	287,718.29	\$105,951,740	\$411	\$223	\$6,438,015	(\$72,574)
GRANT	43,932.22	\$7,153,135	\$163	\$68,284	182,642.31	\$47,611,710	\$261	\$98	\$4,299,239	(\$35,030)
GREENBRIER	172,508.61	\$31,412,449	\$182	\$394,930	357,524.09	\$126,894,720	\$365	\$173	\$29,815,402	(\$374,851)
HAMPSHIRE	94,340.59	\$8,282,823	\$88	\$70,331	197,155.79	\$169,729,300	\$861	\$773	\$72,933,977	(\$919,297)
HANCOCK	0.00	\$0	\$0	\$0	35,123.86	\$13,170,480	\$375	\$375	\$0	\$0
HARDY	56,751.43	\$5,248,642	\$92	\$49,392	256,166.82	\$121,166,350	\$473	\$381	\$21,594,544	(\$203,213)
HARRISON	6,468.55	\$1,226,873	\$190	\$16,719	187,866.70	\$101,119,980	\$538	\$349	\$2,254,849	(\$30,727)
JACKSON	7,806.44	\$931,694	\$119	\$13,902	266,151.59	\$74,800,640	\$281	\$162	\$1,262,269	(\$18,834)
JEFFERSON	755.75	\$104,236	\$138	\$1,473	21,137.90	\$27,076,970	\$1,281	\$1,143	\$863,855	(\$12,209)
KANAWHA	34,387.99	\$6,091,993	\$177	\$92,081	496,508.18	\$147,830,170	\$298	\$121	\$4,146,675	(\$55,871)
LEWIS	26,850.70	\$5,072,269	\$189	\$55,900	242,940.92	\$182,819,700	\$753	\$564	\$15,133,619	(\$166,785)
LINCOLN	16,436.31	\$2,675,032	\$163	\$40,036	443,879.35	\$175,943,400	\$396	\$234	\$3,839,937	(\$57,470)
LOGAN	142,390.22	\$22,227,866	\$156	\$337,232	204,253.58	\$47,778,670	\$234	\$78	\$11,079,826	(\$168,099)
MARION	17,632.00	\$3,675,456	\$208	\$94,435	182,065.77	\$131,666,610	\$723	\$615	\$9,075,682	(\$134,414)
MARSHALL	2,454.20	\$361,841	\$147	\$4,517	140,880.53	\$23,706,450	\$168	\$21	\$51,136	(\$638)
MASON	6,517.97	\$846,651	\$130	\$11,865	224,099.47	\$92,904,260	\$415	\$285	\$1,855,485	(\$26,002)
MCDOWELL	59,392.80	\$9,525,579	\$160	\$124,069	667,038.64	\$1,157,270	\$107	(\$54)	(\$3,189,770)	\$41,546
MERCER	3,551.15	\$633,192	\$178	\$8,647	338,167.79	\$99,278,390	\$294	\$119	\$409,345	(\$5,590)
MINERAL	31,718.08	\$3,601,758	\$114	\$8,597	135,767.48	\$45,182,030	\$333	\$219	\$6,953,695	(\$99,616)
MINGO	73,703.88	\$12,555,629	\$170	\$171,460	327,563.69	\$62,759,660	\$192	\$21	\$1,565,687	(\$21,381)
MONONGALIA	13,270.95	\$2,723,758	\$205	\$33,045	201,398.56	\$107,409,220	\$533	\$328	\$4,353,862	(\$52,821)
MONROE	16,635.93	\$2,086,277	\$125	\$26,532	231,564.97	\$128,628,320	\$655	\$430	\$7,154,550	(\$90,989)
MORGAN	22,916.04	\$1,860,094	\$81	\$22,335	87,123.38	\$91,819,330	\$1,054	\$973	\$22,291,121	(\$267,654)
NICHOLAS	153,057.71	\$34,338,917	\$224	\$389,486	316,133.97	\$185,342,260	\$686	\$362	\$55,395,387	(\$628,317)
OHIO	20.38	\$4,586	\$225	\$61	39,163.62	\$10,318,140	\$263	\$38	\$783	(\$10)
PENDLETON	29,967.02	\$3,830,058	\$128	\$30,950	348,411.94	\$260,681,760	\$748	\$620	\$18,591,262	(\$150,232)
PLEASANTS	7,695.78	\$1,421,663	\$185	\$20,503	94,660.69	\$62,976,610	\$665	\$481	\$3,698,246	(\$53,335)
POCAHONTAS	37,766.73	\$6,335,121	\$168	\$51,467	621,912.64	\$872,577,730	\$1,403	\$1,235	\$46,653,684	(\$379,015)
PRESTON	73,135.18	\$12,076,413	\$165	\$124,716	480,678.42	\$231,732,570	\$514	\$349	\$25,528,678	(\$263,640)
PUTNAM	8,109.86	\$1,519,413	\$187	\$22,941	241,898.82	\$143,285,070	\$592	\$405	\$3,284,339	(\$49,588)
RALEIGH	119,426.14	\$22,228,243	\$186	\$327,555	347,699.62	\$173,568,390	\$499	\$313	\$37,388,166	(\$550,952)
RANDOLPH	207,324.72	\$43,809,177	\$211	\$453,583	451,662.09	\$425,518,830	\$942	\$731	\$151,515,102	(\$1,568,727)
RITCHIE	47,149.03	\$8,556,262	\$181	\$113,764	261,747.20	\$218,350,780	\$834	\$653	\$30,775,687	(\$409,194)
ROANE	9,769.51	\$1,818,494	\$186	\$17,615	356,659.89	\$165,494,860	\$464	\$278	\$2,714,687	(\$26,296)
SUMMERS	9,690.78	\$1,722,913	\$178	\$14,038	204,722.17	\$117,814,250	\$575	\$398	\$3,853,972	(\$31,402)
TAYLOR	7,147.94	\$1,400,514	\$196	\$17,957	94,846.98	\$50,773,960	\$535	\$339	\$2,425,957	(\$31,106)
TUCKER	45,583.31	\$6,911,353	\$152	\$56,148	210,288.40	\$74,913,080	\$356	\$205	\$9,327,232	(\$75,774)
TYLER	6,649.66	\$1,209,981	\$182	\$16,930	186,471.32	\$92,795,030	\$498	\$316	\$2,099,136	(\$29,371)
UPSHUR	55,201.92	\$12,316,692	\$223	\$129,414	169,878.77	\$168,785,490	\$994	\$770	\$42,529,968	(\$446,871)
WAYNE	9,219.94	\$1,541,629	\$167	\$22,902	453,541.15	\$82,443,980	\$182	\$15	\$134,357	(\$1,996)
WEBSTER	173,781.67	\$33,350,329	\$192	\$271,738	176,772.86	\$86,326,720	\$488	\$296	\$51,515,649	(\$419,750)
WEITZEL	30,907.42	\$5,658,386	\$183	\$77,488	286,738.52	\$123,460,340	\$431	\$247	\$7,649,350	(\$104,753)
WIRT	47,224.93	\$5,174,784	\$110	\$75,809	114,814.23	\$60,509,710	\$527	\$417	\$19,713,828	(\$288,800)
WOOD	12,102.58	\$1,391,705	\$115	\$18,441	182,600.64	\$134,712,140	\$738	\$623	\$7,536,875	(\$99,867)
WYOMING	108,408.12	\$20,627,591	\$190	\$281,690	585,924.85	\$73,728,730	\$126	(\$64)	(\$6,986,263)	\$95,404
TOTAL	2,365,604.46	\$412,319,522	\$174	\$4,858,814	14,304,500.57	\$7,086,289,280	\$495	\$321	\$769,574,418	(\$8,742,294)

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	RIA 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	\$4,811,522	\$150	\$73,154	216,413.68	\$39,544,450	\$183	\$33	\$1,047,066	(\$15,920)
BRAXTON	30,563.61	\$5,863,661	\$192	\$59,584	149,663.90	\$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	(\$57,908)
CLAY	79,019.62	\$15,064,276	\$191	\$146,244	107,328.28	\$42,872,170	\$399	\$208	\$16,464,552	(\$59,838)
DODDRIDGE	9,485.93	\$1,741,518	\$184	\$25,987	73,547.45	\$65,274,350	\$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	119,524.97	\$51,112,090	\$442	\$252	\$6,739,986	(\$75,024)
GRANT	43,704.53	\$7,104,160	\$163	\$57,885	39,744.29	\$19,232,980	\$484	\$321	\$14,048,833	(\$114,470)
GREENBRIER	170,506.16	\$31,150,401	\$183	\$386,028	113,407.63	\$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	\$2,165.01	\$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	22,270.76	\$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	\$83,880,340	\$383	\$227	\$3,651,829	(\$54,330)
LOGAN	146,396.99	\$22,762,820	\$155	\$344,993	95,608.08	\$20,378,780	\$213	\$88	\$8,419,739	(\$127,610)
MARION	19,967.96	\$4,192,493	\$210	\$82,173	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	322,335.68	\$34,141,150	\$106	(\$54)	(\$3,158,757)	\$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	\$468	\$350	\$10,683,915	(\$153,053)
MINGO	65,756.20	\$10,808,720	\$164	\$147,604	168,137.04	\$38,410,400	\$228	\$64	\$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	\$12,495,985	\$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	\$62	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	(\$87,974)
PLEASANTS	7,945.15	\$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	\$73,179,510	\$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	\$36,937,859	(\$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	\$34,401,890	\$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	(\$99,356)
WIRT	46,585.09	\$5,076,725	\$109	\$47,657	\$29,952,830	\$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	\$838	\$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)