



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

December 8, 2016

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,

A handwritten signature in blue ink, appearing to read "Gilbert W. Brewer".

Gilbert W. Brewer
Deputy Tax Commissioner

GWB/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 2016

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	18,418.16	\$3,357,834	\$182	\$27,360	68,726.22	\$58,493,030	\$851	\$669	\$12,317,901	(\$100,366)
BERKELEY	9,699.08	\$1,239,708	\$128	\$17,890	15,912.83	\$17,160,050	\$1,078	\$951	\$9,219,569	(\$133,049)
BOONE	32,998.34	\$5,050,888	\$153	\$76,794	229,144.02	\$41,221,300	\$180	\$27	\$885,267	(\$13,460)
BRAKTON	33,073.10	\$6,210,919	\$188	\$59,461	144,995.32	\$103,259,420	\$712	\$524	\$17,342,318	(\$166,028)
BROOKE	0.00	\$0	\$0	\$0	19,648.29	\$6,206,040	\$316	\$316	\$0	\$0
CABELL	1,473.58	\$295,998	\$201	\$4,879	88,565.46	\$44,781,320	\$506	\$305	\$449,088	(\$7,402)
CALHOUN	15,093.62	\$2,745,490	\$182	\$27,194	86,563.94	\$55,355,900	\$639	\$458	\$6,906,577	(\$68,408)
CLAY	77,216.40	\$14,653,844	\$190	\$145,194	108,856.68	\$53,733,840	\$494	\$303	\$23,432,070	(\$231,696)
DODDRIE	9,884.91	\$1,800,476	\$182	\$26,115	74,372.14	\$67,278,280	\$905	\$722	\$7,141,579	(\$103,584)
FAETTE	128,389.05	\$24,496,862	\$191	\$376,566	178,021.27	\$50,974,100	\$286	\$96	\$12,265,690	(\$188,548)
GILMER	28,588.00	\$5,395,645	\$189	\$60,824	112,624.59	\$49,817,280	\$442	\$254	\$7,249,699	(\$81,724)
GRANT	43,557.78	\$7,348,900	\$169	\$59,879	38,670.59	\$18,751,760	\$485	\$316	\$13,772,708	(\$112,220)
GREENBRIER	172,119.90	\$30,972,242	\$180	\$389,618	112,339.86	\$47,745,770	\$425	\$245	\$42,180,752	(\$530,617)
HAMPSHIRE	89,341.19	\$8,282,513	\$93	\$70,865	47,576.65	\$65,010,480	\$1,366	\$1,274	\$113,796,567	(\$973,643)
HANCOCK	0.00	\$0	\$0	\$0	15,406.98	\$6,218,420	\$404	\$404	\$0	\$0
HARDY	58,222.73	\$5,639,595	\$97	\$53,084	50,142.77	\$35,107,040	\$700	\$603	\$35,124,561	(\$330,620)
HARRISON	6,615.63	\$1,258,623	\$190	\$17,052	71,170.54	\$48,201,540	\$677	\$487	\$3,221,932	(\$43,651)
JACKSON	7,918.20	\$949,318	\$120	\$14,165	97,703.56	\$37,012,810	\$379	\$259	\$2,050,315	(\$30,592)
JEFFERSON	315.21	\$58,082	\$184	\$816	4,919.86	\$8,914,800	\$1,812	\$1,628	\$513,079	(\$7,212)
KANAWHA	57,299.45	\$9,165,064	\$160	\$123,662	496,023.37	\$126,095,280	\$254	\$94	\$5,401,165	(\$72,877)
LEWIS	30,643.49	\$5,625,663	\$184	\$61,998	85,458.78	\$74,935,800	\$877	\$693	\$21,244,536	(\$234,132)
LINCOLN	16,764.15	\$2,739,343	\$163	\$40,998	217,454.07	\$88,903,340	\$409	\$245	\$4,114,467	(\$61,579)
LOGAN	141,866.36	\$22,140,864	\$156	\$335,912	102,188.15	\$21,934,820	\$215	\$59	\$8,310,936	(\$126,090)
MARION	20,077.60	\$4,170,547	\$208	\$61,247	75,243.79	\$102,375,340	\$1,361	\$1,153	\$23,146,672	(\$339,923)
MARSHALL	2,432.51	\$357,440	\$147	\$4,404	47,567.56	\$10,800,520	\$227	\$80	\$194,877	(\$2,401)
MASON	6,690.97	\$872,593	\$130	\$11,916	71,196.09	\$42,966,320	\$603	\$473	\$3,165,358	(\$43,226)
MCDOWELL	65,069.88	\$10,782,218	\$166	\$148,845	315,779.94	\$33,590,440	\$106	(\$59)	\$3,860,544	\$52,219
MERCER	4,890.64	\$912,661	\$187	\$12,463	153,047.28	\$46,474,830	\$304	\$117	\$572,446	(\$7,817)
MINERAL	31,825.43	\$3,865,869	\$121	\$55,381	41,128.80	\$19,288,270	\$469	\$348	\$11,059,378	(\$158,432)
MINGO	71,059.34	\$11,889,220	\$167	\$162,359	159,487.44	\$30,592,630	\$192	\$25	\$4,753,835	(\$60,814)
MONONGALIA	12,074.52	\$2,480,578	\$205	\$31,470	89,681.52	\$53,732,400	\$599	\$394	\$4,753,833	(\$60,309)
MONROE	22,770.83	\$2,809,809	\$123	\$35,559	52,775.79	\$49,344,690	\$935	\$812	\$18,480,626	(\$233,876)
MORGAN	24,053.21	\$2,065,619	\$86	\$24,802	29,442.37	\$34,713,160	\$1,179	\$1,093	\$26,293,610	(\$315,713)
NICHOLAS	155,749.38	\$34,758,214	\$223	\$409,507	128,671.82	\$81,088,680	\$630	\$407	\$63,394,681	(\$746,891)
OHIO	20.38	\$4,586	\$225	\$61	16,053.73	\$4,911,730	\$306	\$81	\$1,649	(\$22)
PENDLETON	31,432.49	\$4,049,889	\$129	\$32,998	55,994.13	\$55,820,220	\$997	\$868	\$27,284,976	(\$222,318)
PLEASANTS	7,641.78	\$1,411,604	\$185	\$20,585	35,584.05	\$29,824,170	\$838	\$653	\$4,993,225	(\$72,813)
POCAHONTAS	37,624.29	\$6,380,045	\$170	\$51,755	45,171.30	\$78,931,490	\$1,747	\$1,578	\$59,363,940	(\$481,560)
PRESTON	73,407.27	\$12,031,139	\$164	\$122,746	188,170.13	\$104,733,290	\$557	\$393	\$28,826,488	(\$294,099)
PUTNAM	8,096.20	\$1,532,366	\$189	\$22,941	95,848.72	\$68,868,360	\$719	\$529	\$4,284,843	(\$64,149)
RALEIGH	147,350.50	\$27,142,148	\$184	\$399,967	127,451.65	\$69,195,590	\$543	\$359	\$52,856,854	(\$778,899)
RANDOLPH	148,974.01	\$31,377,564	\$211	\$253,932	148,451.97	\$162,706,250	\$1,096	\$886	\$131,922,852	(\$1,067,625)
RITCHIE	47,610.51	\$8,655,015	\$182	\$115,077	102,199.35	\$106,557,050	\$1,043	\$861	\$40,985,570	(\$544,944)
ROANE	10,612.75	\$1,974,309	\$186	\$18,882	142,303.06	\$87,330,820	\$614	\$428	\$4,538,693	(\$42,099)
SUMMERS	10,416.44	\$1,843,137	\$177	\$15,018	91,360.95	\$61,482,500	\$673	\$496	\$5,166,737	(\$42,735)
TAYLOR	6,211.60	\$1,226,683	\$197	\$56,631	38,867.81	\$28,660,330	\$737	\$540	\$3,353,624	(\$45,495)
TUCKER	45,680.85	\$6,995,580	\$153	\$56,832	83,862.26	\$23,123,490	\$276	\$123	\$5,600,088	(\$35,495)
TYLER	6,240.71	\$1,135,883	\$182	\$15,397	77,508.89	\$46,469,810	\$600	\$418	\$2,605,683	(\$35,321)
UPSHUR	51,742.65	\$11,523,128	\$223	\$121,076	75,579.96	\$83,747,160	\$1,108	\$885	\$45,810,853	(\$481,344)
WAYNE	9,219.94	\$1,541,699	\$167	\$22,903	190,833.20	\$36,810,660	\$193	\$26	\$236,776	(\$3,518)
WEBSTER	173,563.62	\$33,019,762	\$190	\$260,090	84,271.19	\$49,521,400	\$588	\$397	\$68,973,736	(\$543,292)
WETZEL	30,254.12	\$5,531,188	\$183	\$75,746	125,243.52	\$62,756,910	\$501	\$318	\$9,628,519	(\$131,857)
WMRT	47,259.77	\$5,191,970	\$110	\$76,060	45,183.89	\$28,362,170	\$628	\$518	\$24,473,241	(\$358,523)
WOOD	12,262.46	\$1,405,996	\$115	\$18,617	67,005.67	\$63,756,250	\$952	\$837	\$10,261,800	(\$135,874)
WYOMING	110,931.93	\$21,191,492	\$191	\$289,391	285,054.39	\$35,775,310	\$126	(\$66)	\$7,269,152	\$99,268
TOTAL	2,412,746.91	\$419,587,822	\$174	\$4,950,988	5,752,457.18	\$2,921,424,670	\$508	\$334	\$805,742,176	(\$10,788,311)

County	MT Acreage	MT Appraisal	MT Rate/Acre	MT Taxes	Timb Acreage	Timb Appraisal	Timb Rate/Acre	RIA Diff	Appraisal Diff	Tax Diff
BARBOUR	18,396.62	\$3,347,419	\$182	\$26,825	73,755.31	\$62,658,590	\$850	\$668	\$12,281,371	(\$99,418)
BERKELEY	9,506.61	\$1,143,865	\$120	\$16,949	15,681.51	\$16,854,830	\$1,075	\$954	\$9,074,047	(\$134,456)
BOONE	31,843.89	\$4,788,834	\$150	\$72,809	230,579.81	\$41,492,290	\$180	\$30	\$941,398	(\$14,313)
BRAXTON	30,722.54	\$5,893,893	\$192	\$56,680	151,320.00	\$104,707,610	\$692	\$500	\$15,364,921	(\$147,761)
BROOKE	0.00	\$0	\$0	\$0	19,667.54	\$6,212,140	\$316	\$316	\$0	\$0
CABELL	1,418.60	\$288,749	\$204	\$4,748	89,056.51	\$45,069,080	\$506	\$303	\$429,166	(\$7,057)
CALHOUN	14,134.15	\$2,570,272	\$182	\$25,551	87,201.10	\$53,696,440	\$616	\$434	\$6,133,214	(\$60,969)
CLAY	77,422.77	\$14,727,006	\$190	\$16,651	109,133.11	\$47,038,910	\$437	\$241	\$18,644,010	(\$184,352)
DODDRIDGE	9,699.01	\$1,774,161	\$183	\$26,087	75,067.44	\$67,331,820	\$897	\$714	\$6,925,376	(\$101,828)
FAYETTE	93,768.28	\$16,788,385	\$179	\$28,071	182,341.22	\$51,304,930	\$281	\$102	\$9,594,980	(\$147,484)
GILLMER	28,929.85	\$5,455,467	\$189	\$61,498	112,395.37	\$49,686,540	\$442	\$253	\$7,333,531	(\$82,669)
GRANT	43,932.22	\$7,153,135	\$163	\$58,284	33,509.77	\$18,692,850	\$485	\$323	\$14,171,801	(\$115,472)
GREENBRIER	172,508.61	\$31,412,449	\$182	\$394,930	112,663.81	\$45,592,010	\$405	\$223	\$38,397,140	(\$482,744)
HAMPSHIRE	94,340.59	\$8,282,823	\$88	\$70,331	48,274.56	\$66,775,100	\$1,383	\$1,295	\$122,212,459	(\$1,037,730)
HANCOCK	0.00	\$0	\$0	\$0	15,546.68	\$6,276,180	\$404	\$404	\$0	\$0
HARDY	56,751.43	\$5,248,642	\$92	\$49,392	51,371.57	\$35,774,370	\$696	\$604	\$34,272,180	(\$322,515)
HARRISON	6,468.55	\$1,226,873	\$190	\$16,719	71,035.05	\$47,810,300	\$673	\$483	\$3,126,799	(\$42,610)
JACKSON	7,806.44	\$931,694	\$119	\$13,902	98,606.05	\$35,104,650	\$356	\$237	\$1,847,470	(\$27,566)
JEFFERSON	755.75	\$104,236	\$138	\$1,473	4,555.57	\$8,459,910	\$1,857	\$1,719	\$1,299,228	(\$18,363)
KANAWHA	34,387.99	\$6,091,993	\$177	\$82,081	496,508.18	\$147,830,170	\$298	\$121	\$4,146,675	(\$55,871)
LEWIS	26,850.70	\$5,072,269	\$189	\$55,900	90,023.67	\$79,168,480	\$879	\$691	\$18,540,733	(\$204,334)
LINCOLN	16,436.31	\$2,675,032	\$163	\$40,036	218,586.07	\$87,217,340	\$399	\$236	\$3,883,168	(\$50,117)
LOGAN	142,390.22	\$22,227,866	\$156	\$337,232	99,782.02	\$23,392,150	\$234	\$78	\$11,153,032	(\$169,209)
MARION	2,454.20	\$3,675,456	\$208	\$54,435	77,295.23	\$107,319,800	\$1,388	\$1,180	\$20,805,521	(\$308,138)
MARSHALL	2,454.20	\$361,841	\$147	\$4,517	48,346.52	\$11,035,090	\$228	\$81	\$198,330	(\$2,476)
MASON	6,517.97	\$846,651	\$130	\$11,865	71,580.84	\$41,850,430	\$585	\$455	\$2,964,143	(\$41,538)
MCDOWELL	59,392.80	\$9,525,579	\$160	\$124,069	321,323.93	\$33,984,590	\$106	(\$55)	\$2,964,143	\$42,252
MERCER	3,551.15	\$633,192	\$178	\$8,647	155,187.19	\$46,940,840	\$302	\$124	\$440,948	(\$6,022)
MINERAL	31,718.08	\$3,601,758	\$114	\$51,587	41,507.69	\$19,490,840	\$470	\$356	\$11,292,157	(\$161,767)
MINGO	73,703.88	\$12,555,629	\$170	\$171,460	160,519.17	\$30,739,290	\$191	\$21	\$1,558,604	(\$21,284)
MONONGALIA	13,270.95	\$2,723,758	\$205	\$33,045	87,451.12	\$49,196,280	\$563	\$357	\$4,741,914	(\$57,529)
MONROE	16,635.93	\$2,086,277	\$125	\$26,532	64,490.02	\$55,775,310	\$865	\$739	\$12,301,595	(\$156,447)
MORGAN	22,916.04	\$1,860,094	\$81	\$22,335	30,131.49	\$35,795,480	\$1,188	\$1,107	\$25,363,606	(\$304,546)
NICHOLAS	153,057.71	\$34,328,917	\$224	\$339,466	130,929.65	\$78,703,640	\$601	\$377	\$57,669,020	(\$554,105)
OHIO	20.38	\$4,586	\$225	\$61	15,863.59	\$4,851,210	\$306	\$81	\$1,646	(\$22)
PENDLETON	29,967.02	\$3,830,058	\$128	\$30,950	58,005.06	\$56,030,330	\$966	\$838	\$25,116,762	(\$302,964)
PLEASANTS	7,695.78	\$1,421,663	\$185	\$20,503	36,152.15	\$30,312,360	\$838	\$654	\$5,030,989	(\$72,555)
POCAHONTAS	37,766.73	\$6,335,121	\$168	\$51,467	44,290.95	\$76,186,970	\$1,720	\$1,552	\$58,629,228	(\$476,304)
PRESTON	73,135.18	\$12,076,413	\$165	\$124,716	189,125.48	\$105,867,520	\$560	\$395	\$28,862,757	(\$298,071)
PUTNAM	8,109.86	\$1,519,413	\$187	\$22,941	97,330.48	\$69,320,350	\$712	\$522	\$4,256,561	(\$64,267)
RALEIGH	119,426.14	\$22,228,243	\$186	\$327,555	156,977.55	\$81,887,970	\$522	\$336	\$40,070,883	(\$590,485)
RANDOLPH	207,324.72	\$43,809,177	\$211	\$453,583	91,991.55	\$101,466,410	\$1,103	\$892	\$194,869,341	(\$1,914,064)
RITCHIE	47,149.03	\$8,556,262	\$181	\$113,764	142,987.30	\$78,215,230	\$547	\$361	\$40,208,382	(\$534,610)
ROANE	9,769.51	\$1,818,484	\$186	\$17,615	86,045.50	\$24,381,080	\$618	\$440	\$3,525,508	(\$34,149)
SUMMERS	9,690.78	\$1,722,913	\$178	\$14,038	88,032.05	\$22,828,800	\$620	\$424	\$4,262,573	(\$34,731)
TAYLOR	7,147.94	\$1,400,514	\$196	\$17,997	36,832.05	\$22,828,800	\$620	\$424	\$3,029,837	(\$30,849)
TUCKER	45,583.31	\$6,911,553	\$152	\$56,148	85,811.08	\$22,919,160	\$273	\$122	\$5,553,958	(\$45,120)
TYLER	6,649.66	\$1,209,981	\$182	\$16,930	78,646.18	\$44,264,640	\$563	\$381	\$2,332,665	(\$33,437)
UPSHUR	55,201.92	\$12,316,692	\$223	\$129,414	72,134.60	\$79,949,860	\$1,108	\$885	\$48,865,955	(\$513,444)
WAYNE	9,219.94	\$1,541,629	\$167	\$22,902	193,687.89	\$37,054,410	\$191	\$24	\$222,146	(\$3,300)
WEBSTER	173,781.67	\$33,350,329	\$192	\$271,738	84,410.18	\$41,900,100	\$496	\$304	\$52,912,600	(\$431,132)
WETZEL	30,907.42	\$5,658,386	\$183	\$77,488	125,088.06	\$57,282,850	\$458	\$275	\$8,495,384	(\$116,339)
WIRT	47,224.93	\$5,174,784	\$110	\$75,800	46,564.97	\$24,375,171	\$626	\$516	\$24,375,171	(\$357,087)
WOOD	12,102.58	\$1,391,705	\$115	\$18,441	66,177.40	\$64,886,870	\$952	\$837	\$10,126,922	(\$134,186)
WYOMING	108,408.12	\$20,627,591	\$190	\$281,690	287,577.33	\$36,127,620	\$126	(\$65)	\$10,126,922	(\$95,709)
TOTAL	2,365,604.46	\$412,319,522	\$174	\$4,858,814	5,779,450.66	\$2,858,642,030	\$495	\$320	\$757,755,908	(\$10,986,854)