



**Dave Hardy**  
Secretary of Revenue

**STATE TAX DEPARTMENT**

**Dale W. Steager**  
State Tax Commissioner

December 10, 2019

The Honorable Mitch Carmichael  
Senate Chairperson  
Joint Committee on Government & Finance  
State Capitol  
Building 1, Room 227M  
Charleston, WV 25305

The Honorable Roger Hanshaw  
House Chairperson  
Joint Committee on Government & Finance  
State Capitol  
Building 1, Room 228M  
Charleston, WV 25305

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 that reads "Dale W. Steager".

Dale W. Steager  
State Tax Commissioner

DWS/jaj  
Attachments

cc: David Hardy, Cabinet Secretary, Department of Revenue  
Aaron Allred, Staff, Joint Committee on Government & Finance  
Jeff Amburgey, Director, Property Tax Division

**Legislative Report WV Code 11-1C-11 Tax Year 2019**

County	MT Acreage	MT Appraisal	MT Rate/Acre	MT Taxes	Timb Acreage	Timb Appraisal	Timb Rate/Acre	R/A DHT	Appraisal Diff	Tax Diff
BARBOUR	21,628.66	\$3,807,438	\$176	\$31,023	60,854.06	\$52,242,500	\$858	\$682	\$14,760,517	(\$120,269)
BERKELEY	10,064.89	\$1,359,302	\$135	\$19,284	17,676.85	\$19,975,080	\$1,130	\$995	\$10,002,860	(\$141,905)
BOONE	85,814.33	\$16,820,114	\$196	\$255,733	180,290.14	\$33,793,850	\$187	(\$9)	(\$734,949)	\$11,174
BRAXTON	36,072.64	\$6,540,887	\$186	\$61,882	136,911.64	\$100,308,240	\$733	\$546	\$19,155,064	(\$181,222)
BROOKE	0.00	\$0	\$0	\$0	19,890.79	\$6,319,460	\$318	\$318	\$0	\$0
CABELL	1,472.76	\$303,843	\$206	\$5,000	86,073.13	\$43,775,630	\$509	\$302	\$445,183	(\$7,325)
CALHOUN	15,236.46	\$2,791,026	\$183	\$29,068	83,578.99	\$55,753,650	\$667	\$484	\$7,372,853	(\$76,787)
CLAY	75,843.02	\$14,449,529	\$191	\$142,877	107,719.34	\$53,049,720	\$492	\$302	\$22,901,712	(\$226,452)
DODDRIDGE	10,352.28	\$1,923,296	\$186	\$27,026	75,247.34	\$78,810,640	\$1,047	\$852	\$8,919,211	(\$125,333)
FAYETTE	132,083.39	\$25,531,657	\$193	\$392,473	172,264.41	\$52,467,050	\$305	\$111	\$14,697,348	(\$225,928)
GILMER	29,964.50	\$5,603,682	\$187	\$62,261	109,457.75	\$48,455,320	\$443	\$266	\$7,661,157	(\$85,122)
GRANT	41,001.78	\$7,474,436	\$182	\$60,902	43,292.05	\$21,325,080	\$493	\$310	\$12,722,488	(\$103,663)
GREENBRIER	175,060.39	\$30,216,682	\$173	\$365,174	112,674.45	\$56,755,950	\$504	\$504	\$57,964,099	(\$700,508)
HAMPSHIRE	89,015.10	\$8,432,199	\$95	\$72,955	54,792.63	\$73,028,540	\$1,333	\$1,238	\$110,208,625	(\$953,525)
HANCOCK	0.00	\$0	\$0	\$0	15,693.14	\$6,558,830	\$418	\$418	\$0	\$0
HARDY	58,320.48	\$5,818,730	\$100	\$54,547	48,471.50	\$33,810,060	\$698	\$598	\$34,861,235	(\$326,803)
HARRISON	5,963.64	\$1,155,588	\$194	\$15,997	73,656.01	\$60,896,450	\$691	\$497	\$2,965,355	(\$41,060)
JACKSON	9,239.03	\$1,075,428	\$116	\$16,046	94,951.15	\$39,985,920	\$421	\$305	\$2,815,321	(\$42,007)
JEFFERSON	893.30	\$164,217	\$184	\$2,285	5,088.36	\$10,943,120	\$2,151	\$1,967	\$1,756,930	(\$24,448)
KANAWHA	55,975.95	\$8,889,728	\$159	\$134,391	501,437.40	\$131,624,300	\$262	\$104	\$5,803,622	(\$87,737)
LEWIS	36,011.16	\$7,090,987	\$197	\$75,340	82,434.29	\$73,690,330	\$894	\$697	\$25,100,402	(\$266,687)
LINCOLN	4,097.33	\$762,617	\$186	\$11,414	222,369.06	\$93,410,950	\$420	\$234	\$968,555	(\$14,346)
LOGAN	123,601.87	\$19,491,504	\$158	\$295,612	97,200.11	\$20,671,170	\$213	\$55	\$6,794,426	(\$103,046)
MARION	19,568.60	\$4,287,405	\$219	\$64,342	75,933.46	\$112,210,560	\$1,478	\$1,259	\$24,630,065	(\$369,628)
MARSHALL	1,185.16	\$196,436	\$166	\$2,397	50,181.55	\$11,439,130	\$228	\$62	\$73,727	(\$900)
MASON	4,597.41	\$575,746	\$125	\$7,862	69,567.42	\$49,660,040	\$714	\$589	\$2,706,071	(\$36,954)
MCDOWELL	44,148.01	\$7,559,912	\$171	\$103,238	335,888.96	\$36,764,800	\$109	(\$62)	(\$2,727,682)	\$37,249
MERCER	4,440.92	\$848,139	\$191	\$11,582	152,853.79	\$48,023,100	\$314	\$123	\$547,095	(\$7,471)
MINERAL	32,440.61	\$4,217,177	\$130	\$60,414	41,052.94	\$19,301,760	\$470	\$340	\$11,035,345	(\$158,088)
MINGO	29,774.76	\$4,748,906	\$159	\$64,851	187,318.06	\$43,605,520	\$233	\$73	\$2,182,320	(\$29,802)
MONONGALIA	8,485.87	\$1,731,283	\$204	\$21,644	89,533.07	\$56,625,360	\$632	\$428	\$3,635,622	(\$45,451)
MONROE	33,212.29	\$3,776,107	\$114	\$47,932	47,599.49	\$49,324,550	\$1,036	\$923	\$30,639,834	(\$388,930)
MORGAN	23,768.36	\$2,113,696	\$89	\$25,380	29,370.48	\$35,029,750	\$1,193	\$1,104	\$26,234,486	(\$315,003)
NICHOLAS	163,145.97	\$35,579,088	\$218	\$419,179	116,988.05	\$77,691,420	\$664	\$446	\$72,765,671	(\$867,296)
OHIO	79.06	\$18,669	\$236	\$264	16,072.22	\$4,895,200	\$305	\$68	\$5,411	(\$77)
PENDLETON	35,718.93	\$4,380,866	\$123	\$35,580	69,066.12	\$73,177,170	\$1,239	\$1,116	\$39,871,409	(\$323,820)
PLEASANTS	7,551.28	\$1,398,063	\$185	\$21,488	35,326.91	\$30,480,150	\$863	\$678	\$5,117,201	(\$78,649)
POCAHONTAS	40,914.35	\$6,656,691	\$163	\$53,855	41,061.42	\$66,627,060	\$1,623	\$1,460	\$59,731,730	(\$483,254)
PRESTON	79,515.92	\$13,117,454	\$165	\$170,632	190,723.60	\$113,180,090	\$593	\$428	\$34,069,255	(\$443,173)
PUTNAM	7,423.94	\$1,512,589	\$204	\$22,286	94,673.60	\$85,564,150	\$904	\$700	\$5,197,023	(\$76,571)
RALEIGH	146,720.33	\$27,077,978	\$185	\$392,717	127,796.82	\$70,291,670	\$550	\$366	\$53,622,129	(\$777,692)
RANDOLPH	212,655.67	\$43,107,364	\$203	\$348,869	83,899.62	\$93,915,860	\$1,119	\$917	\$194,935,909	(\$1,577,577)
RITCHIE	46,760.95	\$8,797,836	\$188	\$116,427	101,864.13	\$106,145,110	\$1,042	\$854	\$39,928,307	(\$528,395)
ROANE	13,679.74	\$2,528,065	\$185	\$27,904	143,165.28	\$108,211,160	\$756	\$571	\$7,811,736	(\$86,223)
SUMMERS	11,522.51	\$1,929,195	\$167	\$15,719	91,331.04	\$72,114,310	\$790	\$622	\$7,168,893	(\$58,412)
TAYLOR	6,347.23	\$1,270,851	\$200	\$15,200	37,163.40	\$30,901,450	\$832	\$631	\$4,006,885	(\$47,924)
TUCKER	47,320.65	\$7,076,309	\$150	\$57,658	82,983.72	\$25,414,200	\$306	\$157	\$7,419,382	(\$60,453)
TYLER	5,373.46	\$953,919	\$178	\$13,203	77,742.25	\$52,175,590	\$671	\$494	\$2,652,401	(\$36,711)
UPSHUR	57,495.37	\$12,463,171	\$217	\$130,953	72,858.36	\$80,762,540	\$1,108	\$892	\$51,269,695	(\$538,701)
WAYNE	5,148.35	\$975,865	\$190	\$14,547	192,434.21	\$55,314,960	\$287	\$98	\$604,021	(\$7,513)
WEBSTER	174,177.21	\$32,180,183	\$185	\$288,420	81,920.61	\$48,122,750	\$587	\$403	\$70,137,004	(\$563,228)
WETZEL	30,165.83	\$5,602,967	\$186	\$77,321	119,551.12	\$67,474,160	\$564	\$379	\$11,422,503	(\$157,631)
WIRT	47,000.40	\$5,189,640	\$110	\$75,690	45,450.88	\$32,662,940	\$719	\$608	\$28,586,851	(\$416,934)
WOOD	12,052.25	\$1,398,273	\$116	\$19,300	68,257.61	\$65,006,790	\$952	\$836	\$10,079,980	(\$139,128)
WYOMING	29,662.27	\$5,796,049	\$195	\$79,151	365,025.15	\$61,526,540	\$141	(\$54)	(\$1,608,956)	\$21,972
<b>TOTAL</b>	<b>2,398,756.62</b>	<b>\$418,768,762</b>	<b>\$175</b>	<b>\$4,907,283</b>	<b>5,726,658.92</b>	<b>\$3,031,291,570</b>	<b>\$529</b>	<b>\$355</b>	<b>\$850,964,746</b>	<b>(\$12,395,353)</b>

**Legislative Report WV Code 11-1C-11 Tax Year 2018**

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	21,594.64	\$3,562,666	\$166	\$29,029	61,900.07	\$53,044,900	\$857	\$692	\$14,942,733	(\$121,753)
BERKELEY	9,246.29	\$1,186,647	\$128	\$16,863	18,836.82	\$21,774,380	\$1,156	\$1,028	\$9,501,581	(\$135,021)
BOONE	82,119.27	\$16,036,734	\$195	\$243,823	182,635.09	\$33,946,510	\$186	(\$9)	(\$773,169)	\$11,755
BRAXTON	34,883.01	\$6,486,778	\$186	\$81,432	138,767.00	\$98,833,570	\$712	\$526	\$18,357,835	(\$173,856)
BROOKE	0.00	\$0	\$0	\$0	19,665.64	\$6,215,890	\$316	\$316	\$0	\$0
CABELL	1,473.58	\$295,998	\$201	\$4,883	87,657.04	\$44,629,980	\$508	\$308	\$454,265	(\$7,493)
CALHOUN	15,077.10	\$2,745,866	\$182	\$27,653	84,132.43	\$55,894,380	\$662	\$480	\$7,235,144	(\$72,869)
CLAY	74,131.35	\$14,167,801	\$191	\$139,992	110,601.93	\$54,452,900	\$492	\$301	\$22,339,455	(\$220,893)
DODDRIDGE	10,534.43	\$1,896,494	\$180	\$27,173	73,073.68	\$73,289,940	\$1,003	\$823	\$8,669,112	(\$124,211)
FAYETTE	130,947.85	\$25,243,722	\$193	\$388,046	183,334.57	\$56,424,150	\$308	\$116	\$16,057,576	(\$231,465)
GILMER	29,508.70	\$5,483,229	\$186	\$80,818	112,178.33	\$49,592,480	\$442	\$256	\$7,562,157	(\$83,876)
GRANT	39,254.56	\$6,648,639	\$169	\$84,173	44,460.96	\$21,897,990	\$493	\$323	\$12,689,435	(\$103,394)
GREENBRIER	167,177.91	\$27,540,159	\$165	\$333,886	118,259.23	\$57,019,310	\$482	\$317	\$53,065,550	(\$643,346)
HAMPSHIRE	89,952.03	\$8,320,828	\$93	\$71,992	51,721.97	\$68,214,170	\$1,319	\$1,228	\$110,313,537	(\$964,433)
HANCOCK	0.00	\$0	\$0	\$0	16,628.55	\$6,511,590	\$417	\$417	\$0	\$0
HARDY	57,252.39	\$5,515,837	\$96	\$51,655	50,836.57	\$35,174,540	\$692	\$596	\$34,087,899	(\$319,320)
HARRISON	6,587.75	\$1,264,906	\$190	\$17,291	70,012.07	\$47,631,930	\$680	\$490	\$3,226,996	(\$44,463)
JACKSON	9,284.31	\$1,082,982	\$117	\$16,159	94,653.44	\$37,881,840	\$400	\$284	\$2,636,751	(\$39,342)
JEFFERSON	779.50	\$125,313	\$161	\$1,767	4,883.89	\$9,021,870	\$1,847	\$1,687	\$1,314,635	(\$18,533)
KANAWHA	56,304.03	\$8,950,995	\$158	\$120,301	499,877.54	\$130,483,740	\$261	\$102	\$5,762,008	(\$77,307)
LEWIS	34,474.64	\$6,451,173	\$187	\$68,542	86,935.77	\$77,884,850	\$893	\$706	\$24,347,056	(\$258,683)
LINCOLN	16,472.58	\$2,678,802	\$163	\$40,092	214,882.04	\$89,506,370	\$417	\$254	\$4,182,641	(\$62,599)
LOGAN	142,362.17	\$22,400,640	\$157	\$339,733	97,351.88	\$20,547,760	\$211	\$54	\$7,647,303	(\$115,981)
MARION	20,523.02	\$4,158,355	\$203	\$61,946	98,926.02	\$123,085,830	\$1,244	\$1,042	\$110,377,034	(\$318,449)
MARSHALL	1,498.52	\$234,052	\$156	\$2,856	48,253.70	\$11,011,300	\$228	\$72	\$107,904	(\$1,317)
MASON	5,813.12	\$784,479	\$132	\$10,440	89,608.77	\$48,263,300	\$709	\$577	\$3,355,483	(\$46,822)
MCDOWELL	61,436.53	\$9,991,118	\$163	\$136,439	318,993.89	\$34,407,810	\$108	(\$55)	(\$3,384,356)	\$45,944
MERCER	4,576.92	\$873,725	\$191	\$11,932	153,080.70	\$47,664,970	\$311	\$121	\$551,584	(\$7,632)
MINERAL	31,936.07	\$3,856,485	\$121	\$55,246	40,607.66	\$19,061,440	\$469	\$349	\$11,133,998	(\$159,501)
MINGO	60,996.82	\$10,073,491	\$166	\$137,564	165,923.60	\$37,705,630	\$227	\$62	\$3,787,850	(\$51,727)
MONONGALIA	11,648.56	\$2,383,398	\$205	\$29,894	86,374.28	\$55,734,890	\$645	\$441	\$5,133,090	(\$64,381)
MONROE	33,206.10	\$3,612,924	\$109	\$46,130	48,770.24	\$43,517,420	\$930	\$822	\$27,283,727	(\$348,369)
MORGAN	23,107.64	\$1,943,489	\$84	\$23,336	29,677.81	\$35,560,940	\$1,198	\$1,114	\$25,745,041	(\$309,126)
NICHOLAS	160,144.12	\$32,428,882	\$202	\$382,064	121,282.19	\$80,587,590	\$664	\$462	\$73,981,043	(\$871,615)
OHIO	79.06	\$16,322	\$206	\$213	15,954.58	\$4,859,880	\$305	\$98	\$7,760	(\$101)
PENDLETON	33,540.45	\$3,956,031	\$118	\$32,034	60,208.95	\$70,113,300	\$1,164	\$1,047	\$35,101,811	(\$284,240)
PLEASANTS	7,551.28	\$1,391,769	\$184	\$21,261	36,672.77	\$30,819,130	\$864	\$680	\$5,132,083	(\$78,398)
POCAHONTAS	38,038.39	\$5,872,438	\$154	\$47,694	44,635.50	\$80,496,420	\$1,803	\$1,649	\$62,726,642	(\$509,441)
PRESTON	77,899.75	\$11,916,872	\$153	\$124,956	190,296.15	\$109,981,880	\$578	\$425	\$33,105,256	(\$347,128)
PUTNAM	9,885.90	\$1,906,223	\$193	\$28,159	93,110.25	\$82,722,320	\$886	\$896	\$6,876,748	(\$101,583)
RALEIGH	112,478.29	\$20,963,198	\$186	\$304,033	163,565.73	\$65,065,080	\$520	\$334	\$37,533,009	(\$544,349)
RANDOLPH	208,928.82	\$38,473,955	\$189	\$319,455	87,432.54	\$98,924,890	\$1,131	\$943	\$196,916,988	(\$1,593,610)
RITCHIE	46,233.54	\$8,434,682	\$182	\$112,148	101,590.37	\$106,004,710	\$1,043	\$861	\$39,807,814	(\$529,285)
ROANE	12,682.16	\$2,336,761	\$184	\$22,408	143,860.50	\$103,173,790	\$717	\$533	\$6,759,623	(\$64,844)
SUMMERS	8,681.25	\$1,480,119	\$170	\$12,060	92,131.52	\$70,895,620	\$770	\$599	\$5,200,142	(\$42,371)
TAYLOR	6,294.03	\$1,232,886	\$196	\$15,693	37,617.59	\$30,756,400	\$818	\$622	\$3,913,156	(\$49,808)
TUCKER	46,869.08	\$6,442,707	\$140	\$52,341	62,590.99	\$22,267,290	\$270	\$129	\$5,921,322	(\$48,105)
TYLER	5,647.09	\$1,009,608	\$179	\$14,148	77,779.77	\$61,669,710	\$863	\$484	\$2,734,538	(\$38,321)
UPSHUR	55,461.93	\$11,075,670	\$200	\$116,374	71,809.69	\$79,617,310	\$1,109	\$909	\$50,416,444	(\$529,736)
WAYNE	10,874.79	\$1,876,648	\$173	\$28,028	184,803.27	\$53,279,800	\$286	\$116	\$1,258,614	(\$18,798)
WEBSTER	173,818.52	\$30,102,788	\$173	\$246,278	82,556.58	\$48,500,310	\$587	\$414	\$72,012,064	(\$586,754)
WETZEL	30,268.73	\$5,524,625	\$183	\$76,305	120,276.23	\$62,281,100	\$518	\$336	\$10,151,680	(\$140,216)
WIRT	47,218.51	\$5,205,997	\$110	\$76,028	44,506.39	\$28,289,950	\$636	\$526	\$24,818,489	(\$362,449)
WOOD	12,043.13	\$1,376,750	\$114	\$19,524	67,690.49	\$64,328,630	\$952	\$638	\$10,086,189	(\$143,135)
WYOMING	110,347.80	\$21,069,238	\$191	\$287,722	286,505.84	\$36,026,660	\$126	(\$65)	(\$7,193,599)	\$88,236
<b>TOTAL</b>	<b>2,488,147.01</b>	<b>\$421,049,593</b>	<b>\$169</b>	<b>\$4,988,005</b>	<b>5,685,950.07</b>	<b>\$3,007,049,720</b>	<b>\$529</b>	<b>\$360</b>	<b>\$800,110,842</b>	<b>(\$11,843,403)</b>