



**Dave Hardy**  
Secretary of Revenue

**Matthew Irby**  
State Tax Commissioner

**STATE TAX DEPARTMENT**

December 30, 2021

The Honorable Craig Blair  
Senate Chairperson  
Joint Committee on Government & Finance  
State Capital  
Building 1, Room 229M  
Charleston, WV 25305

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

Re: Annual report of Tax Commissioner on Managed Timberland Program

Gentlemen:

The Tax Commissioner is required by W. Va. Code § 11-1C-11(c) to annually submit to the Joint Committee on Government and Finance, by December 31<sup>st</sup>, a report on the property tax aspects of the State's managed timberland program. The attached report includes data, by county, indicating the effect the program has on the State's property tax base for tax years 2020 and 2021. The Division of Forestry includes in its annual report to the Committee information on the history of the program, the number of acres designated as managed timberland and a discussion of impacts the program has on the State's timber industry.

If after review of our report, should you or the Committee should have questions, please contact me.

Sincerely,  


Matthew R. Irby  
State Tax Commissioner

Attachment

cc: Dave Hardy, Cabinet Secretary, Department of Revenue  
Aaron Allred, Staff, Joint Committee on Government & Finance  
Michael White, Director, Property Tax Division, State Tax Department

# **MANAGED TIMBERLAND PROGRAM**

REPORT TO THE JOINT COMMITTEE ON GOVERNMENT AND FINANCE

DECEMBER 30, 2021

Submitted by:

West Virginia State Tax Department  
Matthew Irby  
State Tax Commissioner

## MANAGED TIMBERLAND PROGRAM

This report on the property tax aspects of the State's managed timberland program is submitted to the Joint Committee on Government and Finance pursuant to the provision of W. Va. Code § 11-1C-11(c), which reads:

(c) To aid the Legislature in assessing the impact of the managed timberland program on the State of West Virginia, the Division of Forestry and the Tax Commissioner, on or before December 31, 2001, and on December 31, each year thereafter, shall report in writing to the Joint Committee on Government and Finance of the Legislature or its designated subcommittee. The Tax Commissioner shall include in his or her report a complete and accurate assessment of the impact of the managed timberland program on the tax collections of the state, including projected increases or decreases in tax collection. The Division of Forestry shall include in its report detailed information on the number of acres designated as managed timberland and any identified Impacts of the program on the state's timber industry.

This report includes data, by county, indicating the effect the managed timberland program has on the State's property tax base for tax years 2020 and 2021. Please see the Division of Forestry's annual report for information on the history of the managed timberland program, the number of acres designated as managed timberland, and the impacts the program has on this State's timber industry.

The attached spreadsheets for tax years 2020 and 2021 begin by showing for each county the appraised value of timberland in the managed timberland program and the appraised value of timberland not in the managed timberland program. The last column shows the tax savings to owners participating in the managed timberland program.<sup>1</sup>

The appraised value of timberland not in the managed timberland program must always be more than the appraised value of equivalent grades of properties being classified as managed timberland in the county.<sup>2</sup> This means that the appraised value of:

A & B grade woodland must be at least the amount of grade 1 managed timberland;

C & D grade woodland must be at least the amount of grade 2 managed timberland; and

E grade woodland must be at least the amount of grade 3 managed timberland.

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<sup>1</sup> To determine tax savings, appraised values are multiplied by 60 percent to determine the assessed values of the properties. The assessed values are then multiplied by the applicable class III levy rate. In a few cases, the particular managed timberland may also qualify for farm use valuation, meaning that the lower Class II levy rate rather than the higher Class III levy rate is applied.

<sup>2</sup> See W.Va. Code St. R. §110-1H-2.2.

## **Grades of Managed Timberland Productivity**

Grade 1. Managed timberland productivity is excellent to very good.

Grade 2. Managed timberland productivity is good to fair.

Grade 3. Managed timberland productivity is poor.<sup>3</sup>

## **Timberland Classification Schedule**

Class "A" - This land is adaptable for use as forest property. It may be adaptable to other profitable uses. On it is a stand of trees of commercial species, the size being from fourteen (14) to twenty (20) inches d.b.h.<sup>4</sup> and above.

Class "B" - This land is also adaptable for use as forest property. It may be adaptable for other profitable uses. There is a stand of trees of commercial species, the size being from ten (10) to fourteen (14) inches d.b.h.

Class "C" - This land is adaptable for use as forest property. On it is a stand of trees of commercial species, the size being from six (6) to ten (10) inches d.b.h.

Class "D" - This land is adaptable for use as forest property. On it is a stand of trees of commercial species, the size being from four (4) to six (6) inches d.b.h.

Class "E" - This land is adaptable for use as forest property. On it is a stand of trees of commercial species less than four (4) inches d.b.h. This class of timberland also includes clear cut property and property subjected to total harvest where the remaining commercial species are less than four (4) inches d.b.h.<sup>5</sup>

The attached spreadsheet for tax year 2021, shows that the counties of Boone, Marshall, McDowell, and Wyoming each under appraised the value of timberland not in the managed timberland program. These counties need to take corrective action for the 2022 property tax year in order to comply with W.Va. Code St. R. §110-1 H-2.2.

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<sup>3</sup> See W. Va. Code St. R. §110-1H3.12 and Appendix 4 of the managed timberland rule.

<sup>4</sup> "dbh" means the diameter of trees at breast height, which is 4.5' above ground level. See, W.Va. Code St. R. §110-1 H-3.4.

<sup>5</sup> See W. Va. Code St. R. §110-1H, Appendix 1.

## Legislative Report WV Code 11-1C-11 Tax Year 2020

County	MT Acreage	MT Appraisal	MT Rate/Acre	CI 3 Levy Rates	MT Taxes	Timb Acreage	Timb Appraisal	Timb Rate/Acre	R/ADiff	Appraisal Diff	Tax Diff
BARBOUR	22,311.98	\$3,916,028	\$176	0.013580	\$31,908	64,804	\$55,797,060	\$861	\$686	\$15,294,963	-\$124,623
BERKELEY	9,704.98	\$1,332,255	\$137	0.023488	\$18,775	19,972	\$24,296,070	\$1,216	\$1,079	\$10,473,669	-\$147,603
BOONE	103,762.17	\$20,826,988	\$201	0.025340	\$316,654	168,089	\$32,028,480	\$191	-\$10	-\$1,055,633	\$16,050
BRAXTON	35,504.27	\$6,647,888	\$187	0.015592	\$62,192	135,905	\$102,579,780	\$755	\$568	\$20,150,356	-\$188,511
BROOKE	0	\$0	\$0	0.026204	\$0	19,581	\$6,202,680	\$317	\$317	\$0	\$0
CABELL	1,472.76	\$306,115	\$208	0.026640	\$4,893	85,456	\$43,902,780	\$514	\$306	\$450,512	-\$7,201
CALHOUN	13,376.50	\$2,453,095	\$183	0.017202	\$25,319	84,271	\$56,213,830	\$667	\$484	\$6,469,888	-\$66,777
CLAY	76,812.60	\$14,637,348	\$191	0.016556	\$145,402	106,379	\$52,417,900	\$493	\$302	\$23,211,813	-\$230,577
DODDRIDGE	10,084.72	\$1,907,298	\$189	0.023476	\$26,865	74,264	\$79,571,170	\$1,071	\$882	\$8,898,071	-\$125,335
FAYETTE	124,812.99	\$24,237,176	\$194	0.025620	\$372,574	176,605	\$54,140,650	\$307	\$112	\$14,025,951	-\$215,607
GILMER	29,186.79	\$5,468,237	\$187	0.018518	\$60,756	108,461	\$47,989,660	\$442	\$255	\$7,445,756	-\$82,728
GRANT	40,174.17	\$7,247,312	\$180	0.016052	\$69,800	43,268	\$21,346,930	\$493	\$313	\$12,573,083	-\$121,094
GREENBRIER	177,415.63	\$30,722,578	\$173	0.020078	\$370,109	110,079	\$57,732,730	\$524	\$351	\$62,326,058	-\$750,830
HAMPSHIRE	93,208.72	\$8,971,758	\$96	0.014180	\$76,332	50,262	\$68,003,830	\$1,353	\$1,257	\$117,139,452	-\$996,622
HANCOCK	0	\$0	\$0	0.025936	\$0	15,467	\$6,447,460	\$417	\$417	\$0	\$0
HARDY	57,581.58	\$5,777,432	\$100	0.015496	\$53,716	50,033	\$34,636,600	\$692	\$592	\$34,084,519	-\$316,904
HARRISON	6,891.20	\$1,361,241	\$198	0.023064	\$18,837	74,513	\$51,546,530	\$692	\$494	\$3,405,954	-\$47,133
JACKSON	6,540.70	\$728,336	\$111	0.024868	\$10,867	96,303	\$44,108,450	\$458	\$347	\$2,267,417	-\$33,832
JEFFERSON	1,034.72	\$171,483	\$166	0.022760	\$2,342	5,629	\$13,826,050	\$2,456	\$2,291	\$2,370,073	-\$32,366
KANAWHA	57,486.78	\$8,640,809	\$150	0.025196	\$130,628	498,205	\$137,107,800	\$275	\$125	\$7,179,770	-\$108,541
LEWIS	39,222.84	\$7,401,423	\$189	0.017708	\$78,639	90,011	\$73,157,370	\$925	\$736	\$28,883,621	-\$306,883
LINCOLN	10,354.07	\$1,779,526	\$172	0.024944	\$26,633	212,004	\$89,959,310	\$424	\$252	\$2,613,997	-\$39,122
LOGAN	136,125.57	\$21,477,471	\$158	0.025504	\$328,657	94,790	\$21,069,490	\$222	\$64	\$8,779,866	-\$134,353
MARION	23,265.20	\$5,257,460	\$226	0.024576	\$77,524	73,741	\$105,207,280	\$1,427	\$1,201	\$27,935,441	-\$411,925
MARSHALL	1,498.53	\$234,051	\$156	0.020152	\$2,830	50,973	\$11,627,350	\$228	\$72	\$107,773	-\$1,303
MASON	6,025.71	\$809,166	\$134	0.022760	\$11,050	63,841	\$48,928,840	\$766	\$632	\$3,809,034	-\$52,016
MCDOWELL	63,560.12	\$10,445,188	\$164	0.022760	\$142,639	317,058	\$33,949,060	\$107	-\$57	-\$3,639,468	\$49,701
MERCER	4,992.31	\$960,994	\$192	0.022760	\$13,123	163,502	\$72,981,570	\$446	\$254	\$1,267,394	-\$17,308
MINERAL	33,779.60	\$4,372,963	\$129	0.023876	\$62,645	41,848	\$19,683,210	\$470	\$341	\$11,515,460	-\$164,966
MINGO	49,235.24	\$7,882,972	\$160	0.022760	\$107,650	169,839	\$37,899,250	\$223	\$63	\$3,103,758	-\$42,385
MONONGALIA	9,647.25	\$1,942,090	\$201	0.020688	\$24,107	88,027	\$55,867,810	\$635	\$433	\$4,180,674	-\$51,894
MONROE	34,413.49	\$3,932,416	\$114	0.021156	\$49,917	46,773	\$51,489,030	\$1,101	\$987	\$33,950,652	-\$430,956
MORGAN	24,758.90	\$2,206,021	\$89	0.020012	\$26,488	27,502	\$32,964,640	\$1,199	\$1,110	\$27,470,342	-\$329,842
NICHOLAS	162,912.59	\$35,563,851	\$218	0.019636	\$418,999	116,358	\$79,420,850	\$683	\$464	\$75,633,094	-\$891,079
OHIO	79.06	\$19,256	\$244	0.023240	\$269	15,647	\$4,757,450	\$304	\$60	\$4,782	-\$67
PENDLETON	36,891.42	\$4,526,137	\$123	0.013580	\$36,879	58,514	\$72,140,800	\$1,233	\$1,110	\$40,956,346	-\$333,712
PLEASANTS	5,341.07	\$992,950	\$186	0.025132	\$14,973	36,035	\$31,094,220	\$863	\$677	\$3,615,833	-\$54,524
POCAHONTAS	43,727.67	\$7,144,308	\$163	0.013580	\$58,212	41,687	\$74,980,460	\$1,799	\$1,635	\$71,506,949	-\$582,639
PRESTON	79,279.89	\$13,131,605	\$166	0.021480	\$169,240	187,573	\$110,854,620	\$591	\$425	\$33,722,320	-\$434,613
PUTNAM	9,742.91	\$2,044,252	\$210	0.024188	\$29,668	95,819	\$84,332,190	\$880	\$670	\$6,530,711	-\$94,779
RALEIGH	154,897.98	\$28,714,572	\$185	0.024172	\$416,453	119,256	\$65,836,070	\$552	\$367	\$56,798,156	-\$823,755
RANDOLPH	214,426.07	\$43,411,850	\$202	0.013488	\$351,323	83,024	\$93,686,880	\$1,128	\$926	\$198,552,830	-\$1,606,848
RITCHIE	35,781.44	\$6,949,360	\$194	0.022056	\$91,965	107,944	\$112,723,840	\$1,044	\$850	\$30,416,467	-\$402,519
ROANE	14,559.29	\$2,698,112	\$185	0.017980	\$29,107	141,485	\$109,743,700	\$776	\$590	\$8,594,909	-\$92,722
SUMMERS	11,866.71	\$1,962,946	\$165	0.013580	\$15,994	91,472	\$76,709,230	\$839	\$673	\$7,988,542	-\$65,091
TAYLOR	6,444.30	\$1,307,280	\$203	0.019934	\$15,636	38,309	\$34,069,320	\$889	\$686	\$4,423,794	-\$52,910
TUCKER	47,515.06	\$7,107,432	\$150	0.013580	\$57,911	83,304	\$25,608,750	\$307	\$158	\$7,499,386	-\$61,105
TYLER	7,521.92	\$1,398,593	\$186	0.022780	\$19,116	76,350	\$52,549,720	\$688	\$502	\$3,778,526	-\$51,645
UPSHUR	57,472.30	\$12,467,079	\$217	0.017522	\$130,994	74,042	\$82,165,570	\$1,110	\$893	\$51,310,947	-\$539,134
WAYNE	10,875.79	\$1,876,923	\$173	0.024768	\$27,893	186,191	\$53,451,770	\$287	\$115	\$1,245,299	-\$18,506
WEBSTER	172,477.24	\$31,868,010	\$185	0.013560	\$259,278	81,761	\$48,032,910	\$587	\$403	\$69,458,904	-\$565,118
WETZEL	29,985.64	\$5,604,254	\$187	0.023004	\$77,352	118,946	\$75,016,600	\$631	\$444	\$13,307,015	-\$183,669
WIRT	34,730.93	\$3,903,658	\$112	0.024416	\$57,187	46,123	\$33,218,150	\$720	\$608	\$21,110,023	-\$309,253
WOOD	8,823.11	\$1,035,165	\$117	0.022268	\$13,831	67,492	\$64,297,000	\$953	\$835	\$7,370,282	-\$98,473
WYOMING	110,815.46	\$21,169,717	\$191	0.022760	\$289,094	283,769	\$35,724,160	\$126	-\$65	-\$7,218,950	\$98,582
<b>TOTAL</b>	<b>2,560,409.94</b>	<b>\$448,952,428</b>	<b>\$175</b>		<b>\$5,331,246</b>	<b>5,567,625</b>	<b>\$3,065,094,910</b>	<b>\$551</b>	<b>\$375</b>	<b>\$960,607,219</b>	<b>-\$12,677,064</b>



## Legislative Report WV Code 11-1C-11 Tax Year 2021

County	MT Acreage	MT Appraisal	MT Rate/Acre	Cl 3 Levy Rates	MT Taxes	TimbAcreage	Timb Appraisal	Timb Rate/Acre	R/A Diff	AppraisalDiff	Tax Diff
BARBOUR	23,694.14	\$4,567,726	\$193	0.01358	\$37,218	62,810.96	\$54,205,340	\$863	\$670	\$15,880,121	-\$129,391
BERKELEY	10,078.18	\$1,470,929	\$146	0.023452	\$20,698	20,278.69	\$24,793,120	\$1,223	\$1,077	\$10,850,849	-\$152,684
BOONE	107,215.92	\$23,841,559	\$222	0.0253	\$361,915	167,525.77	\$31,886,820	\$190	-\$32	-\$3,434,103	\$52,130
BRAXTON	37,197.63	\$7,746,187	\$208	0.015584	\$72,430	133,119.41	\$105,208,130	\$790	\$582	\$21,652,179	-\$202,457
BROOKE	85.1	\$15,102	\$177	0.026868	\$243	20,036.19	\$6,551,320	\$327	\$150	\$12,724	-\$205
CABELL	1,422.83	\$322,863	\$227	0.027824	\$5,390	85,826.44	\$44,024,200	\$513	\$286	\$406,970	-\$6,794
CALHOUN	13,148.38	\$2,698,551	\$205	0.016702	\$27,042	85,623.53	\$57,134,420	\$667	\$462	\$6,075,031	-\$60,878
CLAY	76,961.50	\$16,566,958	\$215	0.016556	\$164,570	105,687.98	\$52,093,960	\$493	\$278	\$21,367,624	-\$212,257
DODDRIDGE	11,040.50	\$2,244,821	\$203	0.02366	\$31,867	73,932.84	\$79,228,110	\$1,072	\$868	\$9,586,429	-\$136,089
FAYETTE	130,558.69	\$28,608,045	\$219	0.02562	\$439,763	170,073.98	\$51,819,720	\$305	\$86	\$11,171,789	-\$171,733
GILMER	29,477.35	\$6,235,217	\$212	0.01852	\$69,286	105,757.58	\$46,801,460	\$443	\$231	\$6,809,550	-\$75,668
GRANT	39,981.58	\$7,890,195	\$197	0.016052	\$75,992	45,238.11	\$22,511,180	\$498	\$300	\$12,005,255	-\$115,625
GREENBRIER	178,812.06	\$34,420,330	\$192	0.020102	\$415,150	111,784.30	\$60,927,180	\$545	\$353	\$63,039,819	-\$760,336
HAMPSHIRE	88,353.64	\$9,628,884	\$109	0.017904	\$103,437	55,994.84	\$79,057,420	\$1,412	\$1,303	\$115,114,946	-\$1,236,611
HANCOCK	0	\$0	\$0	0.026041	\$0	15,370.89	\$6,414,400	\$417	\$417	\$0	\$0
HARDY	56,366.47	\$6,146,515	\$109	0.015584	\$57,472	52,563.17	\$36,116,100	\$687	\$578	\$32,582,829	-\$304,662
HARRISON	6,279.05	\$1,359,396	\$216	0.023288	\$18,995	74,575.74	\$52,035,380	\$698	\$481	\$3,021,824	-\$42,223
JACKSON	5,275.02	\$672,628	\$128	0.024924	\$10,059	94,237.23	\$46,001,530	\$488	\$361	\$1,902,352	-\$28,449
JEFFERSON	936.29	\$163,178	\$174	0.024292	\$2,378	5,772.71	\$14,718,510	\$2,550	\$2,375	\$2,224,053	-\$32,416
KANAWHA	73,272.20	\$12,965,692	\$177	0.025196	\$196,010	498,065.11	\$126,140,330	\$253	\$76	\$5,591,278	-\$84,527
LEWIS	42,844.16	\$8,356,905	\$195	0.017769	\$88,790	74,644.01	\$71,666,090	\$960	\$765	\$32,777,989	-\$348,260
LINCOLN	11,172.47	\$2,145,895	\$192	0.024544	\$32,116	209,157.50	\$88,726,040	\$424	\$232	\$2,593,543	-\$38,816
LOGAN	135,418.08	\$23,827,866	\$176	0.025484	\$364,338	95,278.91	\$21,506,330	\$226	\$50	\$6,738,667	-\$103,037
MARION	25,190.49	\$5,751,053	\$228	0.024448	\$84,361	72,313.98	\$101,925,010	\$1,409	\$1,181	\$29,754,405	-\$436,461
MARSHALL	5,645.02	\$1,306,728	\$231	0.019988	\$15,671	49,939.03	\$11,385,980	\$228	-\$3	-\$19,677	\$236
MASON	5,674.71	\$885,228	\$156	0.02355	\$12,567	64,446.07	\$50,058,790	\$777	\$621	\$3,522,630	-\$50,007
MCDOWELL	61,817.42	\$11,250,036	\$182	0.02276	\$153,630	319,984.67	\$34,664,100	\$108	-\$74	-\$4,533,324	\$62,180
MERCER	5,381.07	\$1,149,234	\$214	0.02276	\$15,694	162,401.42	\$72,359,380	\$446	\$232	\$1,248,349	-\$17,047
MINERAL	32,092.94	\$4,807,056	\$150	0.023876	\$68,864	44,064.00	\$20,736,910	\$471	\$321	\$10,296,167	-\$147,499
MINGO	49,235.24	\$8,814,877	\$179	0.02276	\$120,376	165,640.97	\$38,518,790	\$233	\$54	\$2,634,476	-\$35,976
MONONGALIA	10,451.62	\$1,998,871	\$191	0.020596	\$24,701	86,580.83	\$55,540,520	\$641	\$450	\$4,705,713	-\$58,151
MONROE	35,264.14	\$4,172,974	\$118	0.021156	\$52,970	44,440.19	\$49,857,350	\$1,122	\$1,004	\$35,389,786	-\$449,724
MORGAN	24,032.20	\$2,519,504	\$105	0.020012	\$30,252	28,280.02	\$33,809,870	\$1,196	\$1,091	\$26,211,931	-\$314,732
NICHOLAS	162,730.12	\$39,574,765	\$243	0.019636	\$466,254	116,519.99	\$81,169,210	\$697	\$453	\$73,784,971	-\$869,305
OHIO	83.06	\$19,474	\$234	0.023304	\$272	15,600.27	\$4,750,080	\$304	\$70	\$5,817	-\$81
PENDLETON	36,755.88	\$4,807,207	\$131	0.01358	\$39,169	59,615.40	\$79,681,680	\$1,337	\$1,206	\$44,320,540	-\$361,124
PLEASANTS	4,348.64	\$890,425	\$205	0.024088	\$12,869	36,425.19	\$31,535,350	\$866	\$661	\$2,874,439	-\$41,544
POCAHONTAS	43,036.33	\$7,422,111	\$172	0.01358	\$60,475	42,266.70	\$75,991,560	\$1,798	\$1,625	\$69,953,172	-\$569,978
PRESTON	81,186.65	\$14,938,875	\$184	0.021724	\$194,719	187,684.64	\$109,233,100	\$582	\$398	\$32,312,032	-\$421,168
PUTNAM	13,688.49	\$3,076,984	\$225	0.02422	\$44,715	92,334.61	\$76,033,010	\$823	\$599	\$8,194,814	-\$119,087
RALEIGH	154,477.07	\$32,386,495	\$210	0.024028	\$466,910	118,201.11	\$65,364,250	\$553	\$343	\$53,038,065	-\$764,639
RANDOLPH	211,801.69	\$47,494,856	\$224	0.013488	\$384,366	87,080.87	\$100,899,680	\$1,159	\$934	\$197,917,515	-\$1,601,707
RITCHIE	34,724.78	\$7,255,071	\$209	0.022056	\$96,011	101,638.73	\$106,038,410	\$1,043	\$834	\$28,972,856	-\$383,415
ROANE	15,098.40	\$3,092,620	\$205	0.017972	\$33,348	140,780.49	\$112,979,880	\$803	\$598	\$9,024,225	-\$97,310
SUMMERS	12,080.37	\$2,249,637	\$186	0.01358	\$18,330	118,445.49	\$89,503,620	\$756	\$569	\$6,878,924	-\$56,049
TAYLOR	6,515.19	\$1,441,096	\$221	0.019934	\$17,236	38,043.25	\$35,183,140	\$925	\$704	\$4,584,279	-\$54,830
TUCKER	47,262.33	\$7,721,190	\$163	0.01358	\$62,912	82,796.80	\$25,531,940	\$308	\$145	\$6,853,032	-\$55,839
TYLER	7,797.75	\$1,603,441	\$206	0.022904	\$22,035	75,153.62	\$51,984,740	\$692	\$486	\$3,790,364	-\$52,089
UPSHUR	57,366.39	\$13,691,226	\$239	0.017512	\$143,856	74,113.49	\$82,283,230	\$1,110	\$872	\$49,998,824	-\$525,348
WAYNE	11,772.46	\$2,290,501	\$195	0.024704	\$33,951	181,657.26	\$52,470,390	\$289	\$94	\$1,109,889	-\$16,451
WEBSTER	173,625.58	\$35,709,234	\$206	0.01358	\$290,959	81,524.46	\$47,796,960	\$586	\$381	\$66,085,674	-\$538,466
WETZEL	30,462.43	\$6,238,443	\$205	0.023016	\$86,150	118,885.05	\$78,715,050	\$662	\$457	\$13,931,054	-\$192,382
WIRT	34,899.85	\$4,366,950	\$125	0.024416	\$63,974	44,476.52	\$31,946,640	\$718	\$593	\$20,700,950	-\$303,261
WOOD	8,317.68	\$1,054,659	\$127	0.022184	\$14,038	67,458.73	\$64,270,310	\$953	\$826	\$6,869,888	-\$91,441
WYOMING	110,814.45	\$23,934,432	\$216	0.02276	\$326,849	283,663.73	\$41,134,930	\$145	-\$71	-\$7,864,896	\$107,403
<b>TOTAL</b>	<b>2,593,221.68</b>	<b>\$505,810,695</b>	<b>\$195</b>		<b>\$6,053,646</b>	<b>5,565,813.47</b>	<b>\$3,092,920,950</b>	<b>\$556</b>	<b>\$361</b>	<b>\$935,241,849</b>	<b>-\$12,645,780</b>