



Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Matthew Irby
State Tax Commissioner

December 30, 2022

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

The Honorable Roger Hanshaw
House Chairperson
Joint Committee on Government and Finance
State Capitol Complex
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 31st, 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 2021 and 2022. 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
Deanna Sheets, Director, Property Tax Division, State Tax Department

MANAGED TIMBERLAND PROGRAM

REPORT TO THE JOINT COMMITTEE ON GOVERNMENT AND FINANCE

DECEMBER 30, 2022

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 2021 and 2022. 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 2021 and 2022 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.¹

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.² 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.

¹ 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.

² 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.³

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.⁴ 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.⁵

The attached spreadsheet for tax year 2022, shows that the counties of McDowell and Wyoming each under appraised the value of timberland not in the managed timberland program. The counties need to take corrective action for the 2023 property tax year in order to comply with W.Va. Code St. R. §110-1 H-2.2.

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

⁴ "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.

⁵ See W. Va. Code St. R. §110-1H, Appendix 1.

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

County	MT Acreage	MT Appraisal	MT Rate/Acre	CI 3 Levy Rates	MT Taxes	Timb Acreage	Timb Appraisal	Timb Rate/Acre	R/A Diff	Appraisal Diff	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	-\$8,434,103	\$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	52,563.11	\$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	0.017708	\$88,790	74,644.01	\$71,666,090	\$960	\$765	\$32,777,989	-\$348,260
LINCOLN	11,172.47	\$2,145,895	\$192	0.024944	\$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	0.02366	\$12,567	64,446.07	\$50,058,790	\$777	\$621	\$9,522,630	-\$50,007
MCDOWELL	61,817.42	\$11,250,036	\$182	0.02276	\$153,630	319,984.67	\$34,664,100	\$108	-\$74	-\$4,553,324	\$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	-\$449,224
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	\$18,380	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
TOTAL	2,593,221.68	\$505,810,695	\$195		\$6,053,646	5,565,813.47	\$3,092,920,950	\$556	\$361	\$935,241,849	-\$12,645,780

Legislative Report WV Code 11-1C-11 Tax Year 2022

County	MT Acreage	MT Appraisal	MT Rate/Acre	Cl 3 Levy Rates	MT Taxes	Timb Acreage	Timb Appraisal	Timb Rate/Acre	R/A Diff	Appraisal Diff	Tax Diff
BARBOUR	25,457.67	\$4,581,891	\$180	0.013580	\$37,333	66,273.57	\$87,743,800	\$1,324	\$1,144	\$29,123,140	(\$237,295)
BERKELEY	9,766.07	\$1,256,070	\$129	0.023276	\$17,542	19,159.91	\$23,400,110	\$1,221	\$1,093	\$10,671,288	(\$149,031)
BOONE	107,301.55	\$21,488,874	\$200	0.025340	\$326,717	169,022.43	\$33,868,220	\$200	\$0	\$11,897	(\$181)
BRAXTON	39,512.45	\$7,542,705	\$191	0.015556	\$70,401	131,178.25	\$103,667,430	\$790	\$599	\$23,683,159	(\$221,049)
BROOKE	85.10	\$15,061	\$177	0.026720	\$241	20,073.62	\$6,564,450	\$327	\$150	\$12,768	(\$205)
CABELL	1,422.83	\$300,683	\$211	0.027656	\$4,989	86,314.79	\$44,302,190	\$513	\$302	\$429,603	(\$7,129)
CALHOUN	13,374.66	\$2,519,786	\$188	0.016590	\$25,081	84,140.03	\$56,492,720	\$671	\$483	\$6,460,136	(\$64,303)
CLAY	76,830.20	\$15,098,124	\$197	0.013680	\$123,925	105,008.70	\$51,736,650	\$493	\$296	\$22,755,284	(\$186,775)
DODDRIDGE	14,315.24	\$2,831,297	\$198	0.023660	\$40,193	72,898.17	\$78,188,000	\$1,073	\$875	\$12,522,723	(\$177,773)
FAYETTE	142,483.36	\$27,781,781	\$195	0.025620	\$427,062	155,926.93	\$66,403,880	\$426	\$231	\$32,896,948	(\$505,692)
GILMER	32,368.21	\$6,194,523	\$191	0.018520	\$68,834	101,836.90	\$57,816,610	\$568	\$376	\$12,182,118	(\$135,368)
GRANT	40,038.34	\$7,217,267	\$180	0.016052	\$69,511	44,604.34	\$22,232,000	\$498	\$318	\$12,738,916	(\$122,691)
GREENBRIER	178,847.88	\$30,412,740	\$170	0.020058	\$366,011	113,575.28	\$65,293,510	\$575	\$405	\$72,405,460	(\$871,385)
HAMPSHIRE	86,706.61	\$8,444,101	\$97	0.017484	\$88,582	60,536.77	\$83,871,700	\$1,385	\$1,288	\$11,685,050	(\$1,171,621)
HANCOCK			\$0	0.025953	\$0	15,244.34	\$6,359,400	\$417	\$417	\$0	\$0
HARDY	57,688.19	\$5,716,964	\$99	0.015568	\$53,401	53,534.39	\$36,953,310	\$690	\$591	\$34,103,599	(\$318,555)
HARRISON	9,351.09	\$1,953,284	\$209	0.023568	\$27,621	73,573.82	\$51,940,080	\$706	\$497	\$4,648,200	(\$65,729)
JACKSON	5,247.53	\$601,860	\$115	0.024924	\$9,000	91,393.26	\$46,149,760	\$505	\$390	\$2,047,922	(\$30,625)
JEFFERSON	1,161.11	\$221,666	\$191	0.023832	\$3,170	5,620.94	\$14,417,670	\$2,565	\$2,374	\$2,756,573	(\$39,417)
KANAWHA	73,412.16	\$11,387,257	\$155	0.025196	\$172,148	493,247.20	\$122,507,610	\$248	\$93	\$6,846,092	(\$103,496)
LEWIS	42,579.90	\$8,150,520	\$191	0.017708	\$86,598	75,051.35	\$72,531,860	\$966	\$775	\$32,999,964	(\$350,618)
LINCOLN	11,170.97	\$1,906,666	\$171	0.024944	\$28,536	208,229.99	\$88,389,590	\$424	\$254	\$2,835,194	(\$42,433)
LOGAN	135,647.39	\$21,357,999	\$157	0.025472	\$326,419	96,276.77	\$22,294,640	\$232	\$74	\$10,053,625	(\$153,652)
MARION	26,605.71	\$6,150,601	\$231	0.024760	\$91,373	71,379.46	\$84,003,260	\$1,177	\$946	\$25,160,456	(\$373,784)
MARSHALL	5,645.02	\$1,185,259	\$210	0.020324	\$14,454	48,981.31	\$11,222,360	\$229	\$19	\$108,101	(\$1,318)
MASON	5,434.71	\$753,629	\$139	0.023660	\$10,699	67,107.53	\$53,725,600	\$801	\$662	\$3,597,344	(\$51,068)
MCDOWELL	65,832.92	\$10,943,896	\$166	0.022760	\$149,450	315,301.90	\$34,064,720	\$108	(\$58)	(\$3,831,411)	\$52,322
MERCER	5,184.63	\$993,119	\$192	0.022760	\$13,562	161,870.91	\$74,853,560	\$462	\$271	\$1,404,396	(\$19,178)
MINERAL	37,616.61	\$5,558,155	\$148	0.023876	\$79,624	37,429.07	\$17,718,110	\$473	\$326	\$12,248,732	(\$175,470)
MINGO	49,249.52	\$7,886,257	\$160	0.022760	\$107,695	167,792.59	\$38,467,360	\$229	\$69	\$3,404,462	(\$46,491)
MONONGALIA	10,421.77	\$1,883,404	\$181	0.020496	\$23,161	86,194.78	\$55,353,070	\$642	\$461	\$4,809,309	(\$59,143)
MONROE	35,071.44	\$4,104,318	\$117	0.021156	\$52,099	43,240.73	\$52,366,380	\$1,211	\$1,094	\$38,368,701	(\$487,037)
MORGAN	24,875.58	\$2,272,763	\$91	0.020012	\$27,290	25,998.52	\$31,243,870	\$1,202	\$1,110	\$27,621,607	(\$331,658)
NICHOLAS	162,930.98	\$35,364,196	\$217	0.019636	\$416,647	119,915.68	\$83,486,330	\$696	\$479	\$78,069,757	(\$919,787)
OHIO	83.06	\$20,229	\$244	0.023304	\$283	15,514.88	\$4,710,280	\$304	\$60	\$4,988	(\$70)
PENDLETON	39,089.05	\$4,773,534	\$122	0.013580	\$38,895	56,153.00	\$77,403,020	\$1,378	\$1,256	\$49,108,013	(\$400,132)
PLEASANTS	3,650.24	\$657,351	\$180	0.024644	\$9,720	37,273.47	\$32,278,770	\$866	\$686	\$2,503,751	(\$37,021)
POCAHONTAS	44,277.79	\$7,123,461	\$161	0.013488	\$57,649	41,470.47	\$74,384,020	\$1,794	\$1,633	\$72,295,943	(\$585,077)
PRESTON	80,711.01	\$13,458,562	\$167	0.021588	\$174,326	187,865.44	\$109,690,900	\$584	\$417	\$33,666,994	(\$436,082)
PUTNAM	13,210.28	\$2,817,716	\$213	0.024108	\$40,758	91,404.78	\$78,227,900	\$856	\$643	\$8,488,175	(\$122,780)
RALEIGH	159,547.67	\$29,520,659	\$185	0.024028	\$425,593	115,257.08	\$64,141,350	\$557	\$371	\$59,268,706	(\$854,465)
RANDOLPH	212,601.99	\$42,722,334	\$201	0.013488	\$345,743	84,842.34	\$97,960,110	\$1,155	\$954	\$202,750,791	(\$1,640,822)
RITCHIE	34,327.21	\$6,961,108	\$203	0.022056	\$92,121	103,266.30	\$109,581,040	\$1,061	\$858	\$29,465,213	(\$389,931)
ROANE	16,092.13	\$3,051,887	\$190	0.017936	\$32,843	140,994.59	\$116,477,000	\$826	\$636	\$10,241,978	(\$110,220)
SUMMERS	14,842.88	\$2,419,110	\$163	0.013580	\$19,711	88,004.41	\$84,394,540	\$959	\$796	\$11,814,927	(\$96,268)
TAYLOR	7,786.51	\$1,673,693	\$215	0.019934	\$20,018	38,814.90	\$37,332,400	\$962	\$747	\$5,815,418	(\$69,555)
TUCKER	47,260.86	\$6,998,576	\$148	0.013544	\$56,873	82,824.13	\$27,082,420	\$327	\$179	\$8,455,114	(\$68,710)
TYLER	9,434.26	\$1,778,480	\$189	0.023556	\$25,136	75,026.89	\$52,115,830	\$695	\$506	\$4,774,828	(\$67,486)
UPSHUR	57,886.92	\$12,433,818	\$215	0.017512	\$130,645	75,673.91	\$84,089,350	\$1,111	\$896	\$51,890,511	(\$545,224)
WAYNE	11,954.83	\$2,091,198	\$175	0.024720	\$31,017	182,158.26	\$52,622,320	\$289	\$114	\$1,362,342	(\$20,206)
WEBSTER	178,614.20	\$33,009,265	\$185	0.013580	\$268,959	74,248.32	\$43,467,780	\$585	\$401	\$71,558,256	(\$583,057)
WETZEL	30,945.26	\$5,798,151	\$187	0.023016	\$80,070	117,900.45	\$86,701,060	\$735	\$548	\$16,958,224	(\$234,186)
WIRT	35,129.53	\$4,125,389	\$117	0.024416	\$60,435	46,065.14	\$33,165,920	\$720	\$603	\$21,167,125	(\$310,090)
WOOD	8,405.53	\$988,197	\$118	0.022080	\$13,092	67,757.77	\$64,921,120	\$958	\$841	\$7,065,439	(\$93,603)
WYOMING	110,832.39	\$21,173,705	\$191	0.022760	\$289,148	283,536.95	\$41,117,850	\$145	(\$46)	(\$5,101,057)	\$69,660
TOTAL	2,650,321.00	\$467,673,139	\$176		\$5,572,402	5,493,987.71	\$3,151,494,790	\$574	\$397	\$1,052,620,182	(\$13,962,958)