



STATE OF WEST VIRGINIA

Department of Revenue  
State Tax Department

Earl Ray Tomblin  
Governor

Mark W. Matkovich  
Acting State Tax Commissioner

December 17, 2013

The Honorable Jeffrey V. Kessler  
Senate Chairperson  
Joint Committee on Government & Finance  
Building 1, Room 227M

The Honorable Tim Miley  
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 "Mark W. Matkovich".

Mark W. Matkovich  
Acting State Tax Commissioner

MWM/jaj  
Attachments

cc: Robert S. Kiss, Cabinet Secretary  
Department of Revenue

Aaron Allred and John Homburg, Staff  
Joint Committee on Government & Finance

Jeffrey A. Amburgey, Director  
Property Tax Division

Legislative Report WV Code 11-1C-11 Tax Year 2013

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	17,792.55	\$3,624,235	\$204	\$27,538	76,230.01	\$31,356,070	\$411	\$208	\$3,694,463	(\$28,072)
BERKELEY	8,377.69	\$946,185	\$113	\$14,025	16,591.49	\$17,769,620	\$1,071	\$98	\$8,026,389	(\$118,970)
BOONE	32,014.14	\$4,811,522	\$150	\$73,154	230,254.99	\$41,354,010	\$180	\$29	\$938,247	(\$14,265)
BRAXTON	28,325.14	\$5,435,669	\$192	\$66,083	151,951.99	\$38,579,050	\$254	\$62	\$1,755,793	(\$18,116)
BROOKE	0.00	\$0	\$0	\$0	20,652.93	\$6,547,780	\$317	\$317	\$0	\$0
CABELL	1,047.38	\$178,896	\$171	\$2,961	90,881.45	\$46,159,590	\$508	\$337	\$353,079	(\$5,844)
CALHOUN	14,891.07	\$2,727,932	\$183	\$27,190	87,872.89	\$52,345,830	\$596	\$413	\$6,142,670	(\$61,225)
CLAY	72,670.46	\$13,731,744	\$189	\$133,308	114,726.03	\$41,424,580	\$361	\$172	\$12,507,666	(\$121,424)
DODDRIDGE	9,286.79	\$1,775,966	\$191	\$27,012	71,976.70	\$61,163,520	\$850	\$659	\$6,115,654	(\$93,019)
FAYETTE	123,444.24	\$22,314,264	\$181	\$342,586	185,448.26	\$45,855,490	\$247	\$67	\$8,209,593	(\$126,040)
GILMER	27,128.57	\$5,166,800	\$190	\$57,513	113,887.71	\$90,372,820	\$442	\$252	\$6,832,235	(\$76,051)
GRANT	43,454.75	\$7,182,458	\$165	\$58,523	39,391.40	\$19,027,260	\$483	\$318	\$13,807,525	(\$112,504)
GREENBRIER	169,783.49	\$36,222,798	\$213	\$449,148	115,436.07	\$42,941,720	\$372	\$159	\$26,935,928	(\$333,995)
HAMPSHIRE	92,142.40	\$8,046,175	\$87	\$67,240	51,860.55	\$73,601,810	\$1,419	\$1,332	\$122,724,660	(\$1,025,585)
HANCOCK	0.00	\$0	\$0	\$0	15,380.85	\$5,776,870	\$376	\$376	\$0	\$0
HARDY	55,880.37	\$5,230,614	\$94	\$49,210	51,816.18	\$36,364,590	\$702	\$608	\$33,986,224	(\$319,742)
HARRISON	6,670.66	\$1,234,942	\$185	\$16,900	69,975.95	\$46,628,380	\$666	\$481	\$3,210,043	(\$43,929)
JACKSON	8,317.19	\$1,008,936	\$121	\$15,054	100,590.24	\$31,739,670	\$316	\$194	\$1,615,423	(\$24,103)
JEFFERSON	657.33	\$90,286	\$137	\$1,266	4,275.40	\$8,138,830	\$1,904	\$1,766	\$1,161,035	(\$16,276)
KANAWHA	52,581.79	\$9,357,713	\$178	\$123,028	501,173.48	\$129,277,860	\$258	\$80	\$4,205,777	(\$55,294)
LEWIS	19,219.07	\$3,673,971	\$191	\$40,490	87,671.55	\$72,391,880	\$826	\$635	\$12,195,540	(\$134,405)
LINCOLN	15,001.35	\$2,225,677	\$148	\$33,310	222,950.52	\$55,207,960	\$248	\$99	\$1,489,021	(\$22,285)
LOGAN	145,991.65	\$22,680,829	\$155	\$343,751	98,222.98	\$21,786,340	\$222	\$66	\$9,700,837	(\$147,026)
MARION	18,454.10	\$3,992,539	\$216	\$58,748	76,307.35	\$94,391,770	\$1,237	\$1,021	\$18,835,081	(\$277,147)
MARSHALL	2,123.29	\$267,097	\$126	\$3,519	45,996.11	\$28,888,740	\$396	\$218	\$195,862	(\$2,580)
MASON	6,480.11	\$820,424	\$127	\$11,442	72,897.25	\$10,028,920	\$218	\$270	\$1,747,604	(\$24,373)
MCDOWELL	58,320.43	\$9,022,827	\$155	\$113,969	1,706.07	\$106,630	\$63	(\$92)	(\$5,377,779)	\$67,928
MERCER	2,583.62	\$464,196	\$180	\$6,339	155,987.16	\$39,467,770	\$253	\$73	\$189,510	(\$2,588)
MINERAL	28,836.48	\$3,445,597	\$119	\$49,360	42,501.71	\$19,888,380	\$468	\$348	\$10,048,234	(\$143,947)
MINGO	63,019.32	\$10,196,314	\$162	\$139,241	171,260.39	\$36,256,900	\$212	\$50	\$3,145,272	(\$42,952)
MONONGALIA	11,963.82	\$2,464,179	\$206	\$28,760	84,443.10	\$41,897,070	\$496	\$290	\$3,471,759	(\$40,520)
MONROE	16,654.85	\$2,275,674	\$137	\$27,942	65,957.20	\$56,697,800	\$860	\$723	\$12,041,085	(\$147,845)
MORGAN	24,458.87	\$2,014,439	\$82	\$26,953	31,281.78	\$36,689,650	\$1,173	\$1,091	\$26,672,783	(\$356,882)
NICHOLAS	148,150.34	\$36,289,500	\$245	\$409,433	137,849.77	\$75,392,280	\$547	\$302	\$44,736,329	(\$504,733)
OHIO	20.38	\$4,789	\$235	\$65	16,533.66	\$5,167,310	\$313	\$78	\$1,580	(\$21)
PENDLETON	30,239.53	\$4,219,887	\$140	\$34,384	56,136.33	\$27,662,360	\$493	\$353	\$10,681,279	(\$87,031)
PLEASANTS	7,440.56	\$1,439,984	\$194	\$21,112	35,974.06	\$28,051,750	\$780	\$586	\$4,361,995	(\$63,954)
POCAHONTAS	36,325.67	\$6,602,786	\$182	\$53,593	45,743.36	\$76,247,280	\$1,667	\$1,485	\$53,946,626	(\$437,874)
PRESTON	73,237.08	\$12,508,256	\$171	\$131,006	191,549.70	\$70,157,480	\$366	\$195	\$14,315,743	(\$149,937)
PUTNAM	7,640.46	\$1,537,833	\$201	\$23,245	99,252.57	\$69,682,030	\$702	\$501	\$3,826,288	(\$57,835)
RALEIGH	117,510.84	\$21,851,186	\$186	\$321,999	155,888.99	\$41,280,350	\$265	\$79	\$9,266,397	(\$136,550)
RANDOLPH	200,187.69	\$46,309,527	\$231	\$471,690	100,410.93	\$90,265,820	\$899	\$668	\$133,652,017	(\$1,361,326)
RITCHIE	44,816.09	\$8,227,683	\$184	\$110,027	104,658.43	\$103,048,430	\$985	\$801	\$35,916,166	(\$480,300)
ROANE	8,444.84	\$1,585,791	\$188	\$16,202	140,385.76	\$65,766,990	\$468	\$281	\$2,370,392	(\$24,218)
SUMMERS	8,552.01	\$1,561,388	\$183	\$12,722	90,643.96	\$40,700,560	\$449	\$266	\$2,278,599	(\$18,566)
TAYLOR	6,270.15	\$1,235,405	\$197	\$16,042	36,398.70	\$19,779,760	\$543	\$346	\$2,171,916	(\$28,203)
TUCKER	44,714.18	\$7,216,383	\$161	\$58,799	82,894.94	\$23,267,150	\$281	\$119	\$5,334,100	(\$43,462)
TYLER	6,681.82	\$1,280,624	\$192	\$17,980	77,227.66	\$40,192,800	\$520	\$329	\$2,196,900	(\$30,844)
UPSHUR	52,206.00	\$12,668,971	\$243	\$132,994	73,638.29	\$58,653,760	\$797	\$554	\$28,913,719	(\$303,525)
WAYNE	6,638.58	\$1,045,082	\$157	\$14,520	198,667.55	\$38,037,300	\$191	\$34	\$225,954	(\$3,139)
WEBSTER	172,710.70	\$36,039,191	\$209	\$293,647	86,209.15	\$39,555,320	\$459	\$250	\$43,205,611	(\$352,039)
WETZEL	30,311.00	\$5,991,308	\$198	\$82,910	127,938.17	\$51,866,770	\$405	\$208	\$6,296,922	(\$87,139)
WIRT	47,051.50	\$5,128,122	\$109	\$75,125	46,483.95	\$26,094,540	\$561	\$452	\$21,285,022	(\$311,817)
WOOD	12,097.33	\$1,415,332	\$117	\$18,710	69,031.70	\$48,993,210	\$710	\$593	\$7,170,391	(\$94,787)
WYOMING	108,462.06	\$20,622,157	\$190	\$292,356	286,292.60	\$35,022,970	\$122	(\$68)	(\$7,353,692)	\$104,252
<b>TOTAL</b>	<b>2,347,281.78</b>	<b>\$427,412,083</b>	<b>\$182</b>	<b>\$5,034,124</b>	<b>5,527,367.97</b>	<b>\$2,415,011,380</b>	<b>\$437</b>	<b>\$255</b>	<b>\$598,159,625</b>	<b>(\$8,342,126)</b>

Legislative Report WV Code 11-1C-11 Tax Year 2012

County	MT Acreage	MT Appraisal	MT Rate/Acre	MT Taxes	Timb Acreage	Timb Appraisal	Timb Rate/Acre	RIA Diff	Appraisal Diff	Tax Diff
BARBOUR	16,554.71	\$2,808,024	\$170	\$21,963	77,279.30	\$24,002,930	\$311	\$141	\$2,333,865	(\$18,255)
BERKELEY	8,944.74	\$905,793	\$101	\$13,422	16,068.02	\$16,996,100	\$1,058	\$956	\$8,555,590	(\$126,773)
BOONE	32,014.14	\$4,811,522	\$150	\$72,947	230,324.64	\$41,338,370	\$179	\$29	\$934,335	(\$14,165)
BRAXTON	26,981.75	\$5,239,504	\$194	\$53,305	154,536.66	\$42,571,140	\$275	\$81	\$2,193,320	(\$22,314)
BROOKE	0.00	\$0	\$0	\$0	20,023.69	\$6,317,010	\$315	\$315	\$0	\$0
CABELL	1,047.38	\$6,630	\$162	\$2,811	91,749.93	\$46,845,990	\$511	\$349	\$365,145	(\$6,051)
CALHOUN	13,736.44	\$2,501,748	\$182	\$24,881	90,352.50	\$51,517,710	\$570	\$388	\$5,330,575	(\$53,016)
CLAY	72,678.05	\$13,734,466	\$189	\$133,334	114,958.54	\$36,144,910	\$314	\$125	\$9,116,743	(\$88,505)
DODDRIDGE	8,479.76	\$1,576,532	\$186	\$24,562	72,092.60	\$68,450,970	\$949	\$764	\$6,474,888	(\$100,876)
FAYETTE	111,668.88	\$20,098,111	\$180	\$308,948	195,568.17	\$50,320,460	\$257	\$77	\$8,634,731	(\$132,733)
GILMER	28,854.40	\$5,489,894	\$190	\$61,597	112,522.08	\$49,800,160	\$443	\$252	\$7,280,522	(\$81,687)
GRANT	44,676.47	\$7,211,365	\$161	\$58,758	39,731.92	\$19,193,210	\$483	\$322	\$14,370,398	(\$117,090)
GREENBRIER	168,704.49	\$29,648,125	\$176	\$368,336	114,823.98	\$40,622,750	\$354	\$178	\$30,036,623	(\$373,163)
HAMPSHIRE	91,332.55	\$7,640,308	\$84	\$63,849	54,362.94	\$87,148,220	\$1,603	\$1,519	\$138,773,208	(\$1,159,700)
HANCOCK	0.00	\$0	\$0	\$0	15,396.74	\$5,769,950	\$375	\$375	\$0	\$0
HARDY	55,642.16	\$5,133,338	\$92	\$52,089	53,916.69	\$37,797,670	\$701	\$609	\$33,873,953	(\$343,726)
HARRISON	6,031.05	\$1,091,849	\$181	\$15,159	71,436.33	\$47,546,490	\$666	\$485	\$2,922,289	(\$40,573)
JACKSON	7,362.79	\$850,453	\$116	\$12,689	103,140.02	\$32,392,140	\$314	\$199	\$1,461,904	(\$21,813)
JEFFERSON	632.02	\$80,932	\$128	\$1,122	4,504.31	\$7,911,480	\$1,756	\$1,628	\$1,029,163	(\$14,269)
KANAWHA	49,929.81	\$8,911,766	\$178	\$118,662	50,060.60	\$133,684,470	\$267	\$89	\$4,419,493	(\$58,846)
LEWIS	18,749.29	\$3,528,030	\$188	\$38,882	78,605.99	\$60,479,220	\$769	\$581	\$10,897,619	(\$120,100)
LINCOLN	15,319.07	\$2,275,165	\$149	\$34,051	222,015.88	\$54,955,430	\$248	\$99	\$1,516,753	(\$22,700)
LOGAN	143,721.96	\$22,225,813	\$155	\$336,854	100,617.17	\$21,836,770	\$217	\$62	\$8,965,915	(\$135,887)
MARION	18,487.46	\$3,877,884	\$210	\$57,079	76,837.34	\$94,395,730	\$1,229	\$1,019	\$18,834,215	(\$277,225)
MARSHALL	3,344.93	\$463,931	\$139	\$6,370	44,293.78	\$10,220,280	\$231	\$92	\$307,873	(\$4,227)
MASON	6,316.65	\$767,380	\$121	\$10,652	69,194.81	\$27,513,870	\$398	\$276	\$1,744,304	(\$24,214)
MCDOWELL	58,320.13	\$9,022,781	\$155	\$114,748	321,323.39	\$34,029,430	\$106	(\$49)	\$2,846,446	\$36,200
MERCER	2,538.44	\$456,638	\$180	\$6,236	155,610.14	\$38,984,420	\$251	\$71	\$179,308	(\$2,449)
MINERAL	29,845.70	\$3,441,073	\$115	\$49,295	41,015.84	\$19,101,930	\$466	\$350	\$10,458,690	(\$149,827)
MINGO	62,873.04	\$9,537,596	\$152	\$130,245	172,062.52	\$36,129,390	\$210	\$58	\$3,664,376	(\$50,041)
MONONGALIA	11,840.71	\$2,377,356	\$201	\$27,821	87,154.80	\$39,231,190	\$450	\$249	\$2,952,530	(\$34,552)
MONROE	16,125.87	\$1,901,057	\$118	\$24,300	66,862.88	\$57,493,790	\$860	\$742	\$11,965,193	(\$152,944)
MORGAN	23,636.91	\$1,850,109	\$78	\$24,310	31,802.79	\$37,324,220	\$1,174	\$1,095	\$25,890,515	(\$340,201)
NICHOLAS	147,798.06	\$28,548,316	\$193	\$323,806	137,413.35	\$55,474,410	\$404	\$211	\$31,118,450	(\$352,958)
OHIO	20.38	\$3,402	\$167	\$46	16,344.10	\$5,031,440	\$308	\$111	\$2,872	(\$39)
PENDLETON	28,989.87	\$3,413,455	\$118	\$27,723	57,034.72	\$28,168,960	\$494	\$376	\$10,904,394	(\$88,561)
PLEASANTS	7,375.06	\$1,377,455	\$187	\$20,242	35,763.77	\$25,622,170	\$716	\$530	\$3,906,245	(\$57,403)
POCAHONTAS	36,727.82	\$5,465,700	\$149	\$44,364	44,760.08	\$75,311,470	\$1,683	\$1,534	\$56,331,020	(\$457,228)
PRESTON	71,808.33	\$10,060,814	\$140	\$118,846	190,232.34	\$62,011,850	\$326	\$186	\$13,347,232	(\$157,668)
PUTNAM	7,332.67	\$1,354,618	\$185	\$20,602	100,783.41	\$70,804,100	\$703	\$518	\$3,796,856	(\$57,746)
RALEIGH	117,188.60	\$21,412,644	\$183	\$315,537	158,355.41	\$39,294,510	\$248	\$65	\$7,666,682	(\$112,976)
RANDOLPH	196,441.25	\$37,287,602	\$190	\$383,287	98,463.80	\$70,017,080	\$711	\$521	\$102,400,717	(\$1,052,597)
RITCHIE	43,563.93	\$7,767,269	\$178	\$103,870	107,877.53	\$106,090,180	\$983	\$805	\$35,074,880	(\$469,049)
ROANE	7,047.89	\$1,328,400	\$188	\$13,049	144,964.88	\$62,318,980	\$430	\$241	\$1,701,419	(\$16,713)
SUMMERS	8,106.34	\$1,504,069	\$186	\$12,255	91,953.09	\$40,560,850	\$441	\$256	\$2,071,668	(\$16,880)
TAYLOR	5,766.83	\$1,087,337	\$189	\$14,318	36,168.92	\$20,019,240	\$553	\$365	\$2,104,562	(\$27,712)
TUCKER	45,140.13	\$5,621,773	\$125	\$45,806	85,093.99	\$23,514,170	\$276	\$152	\$6,851,877	(\$55,829)
TYLER	5,571.55	\$1,030,949	\$185	\$14,475	76,938.52	\$37,095,230	\$482	\$297	\$1,655,325	(\$23,241)
UPSHUR	52,658.44	\$10,316,885	\$196	\$108,228	73,046.83	\$43,672,610	\$598	\$402	\$21,166,090	(\$222,041)
WAYNE	6,638.58	\$1,045,082	\$157	\$14,580	198,762.83	\$38,056,090	\$191	\$34	\$225,973	(\$3,153)
WEBSTER	172,180.38	\$29,733,547	\$173	\$242,269	85,588.53	\$39,204,810	\$458	\$285	\$49,135,655	(\$400,357)
WETZEL	29,368.83	\$5,536,828	\$189	\$78,388	127,970.01	\$51,946,710	\$406	\$217	\$6,384,825	(\$90,394)
WIRT	46,820.48	\$5,077,940	\$108	\$75,267	46,743.22	\$26,195,320	\$560	\$452	\$21,160,677	(\$313,652)
WOOD	12,024.33	\$1,358,603	\$113	\$17,865	70,264.01	\$46,500,310	\$662	\$549	\$6,599,028	(\$86,775)
WYOMING	108,335.93	\$20,593,915	\$190	\$291,956	286,480.24	\$35,050,590	\$122	(\$68)	(\$7,339,115)	\$104,045
<b>TOTAL</b>	<b>2,313,297.43</b>	<b>\$380,554,776</b>	<b>\$165</b>	<b>\$4,556,059</b>	<b>5,871,250.57</b>	<b>\$2,380,028,880</b>	<b>\$405</b>	<b>\$241</b>	<b>\$557,186,618</b>	<b>(\$8,010,650)</b>