



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Craig A. Griffith
State Tax Commissioner

December 30, 2010

The Honorable Earl Ray Tomblin
Senate Chairperson
Joint Committee on Government & Finance
Building 1, Room 227M

The Honorable Richard Thompson
House Chairperson
Joint Committee on Government & Finance
Building 1, Room 234M

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 report and its 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 information herein contained you should have questions, please advise.

Sincerely,


Craig A. Griffith
State Tax Commissioner

CAG/jaj
Attachment

cc: John C. Musgrave, Acting Cabinet Secretary
Department of Tax and 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 2010

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	16,049.29	\$2,857,464	\$178	\$23,241	108,081	\$19,131,240	\$177	(\$1)	(\$16,614)	\$135
BERKELEY	8,730.05	\$867,057	\$99	\$12,448	16,426	\$16,288,830	\$992	\$892	\$7,789,937	(\$111,839)
BOONE	31,796.87	\$4,779,147	\$150	\$72,662	230,160	\$41,190,110	\$179	\$29	\$911,323	(\$13,856)
BRAXTON	23,084.07	\$4,456,526	\$193	\$45,253	160,142	\$38,979,410	\$243	\$50	\$1,162,252	(\$11,802)
BROOKE	390.34	\$75,722	\$0	\$1,217	20,247	\$6,385,560	\$315	\$315	\$123,108	(\$1,979)
CABELL	917.17	\$166,895	\$182	\$2,799	91,776	\$46,715,440	\$509	\$327	\$299,961	(\$6,030)
CALHOUN	13,930.31	\$2,537,492	\$182	\$25,840	91,665	\$46,743,290	\$510	\$328	\$4,566,052	(\$46,497)
CLAY	71,174.86	\$13,444,816	\$189	\$130,522	117,110	\$36,240,030	\$309	\$121	\$8,580,530	(\$83,300)
DODDRIDGE	8,416.56	\$1,560,879	\$185	\$24,250	76,615	\$68,035,380	\$900	\$714	\$6,012,022	(\$93,405)
FAYETTE	126,186.90	\$22,773,329	\$180	\$350,072	198,895	\$51,469,930	\$259	\$78	\$9,881,319	(\$151,896)
GILMER	23,795.44	\$4,525,446	\$190	\$49,901	119,491	\$52,786,430	\$442	\$252	\$5,986,456	(\$69,011)
GRANT	43,435.88	\$7,035,056	\$162	\$7,322	42,209	\$20,326,690	\$482	\$320	\$13,882,485	(\$113,114)
GREENBRIER	169,785.34	\$30,908,737	\$182	\$399,502	116,376	\$38,296,230	\$329	\$147	\$24,982,848	(\$322,650)
HAMPSHIRE	96,391.53	\$8,067,109	\$84	\$66,341	51,236	\$92,767,060	\$1,811	\$1,727	\$166,456,245	(\$1,368,870)
HANCOCK	0.00	\$0	\$0	\$0	15,458	\$5,477,750	\$354	\$354	\$0	\$0
HARDY	51,790.66	\$4,828,550	\$93	\$39,343	51,620	\$36,251,930	\$702	\$609	\$31,543,323	(\$257,015)
HARRISON	5,612.21	\$1,001,186	\$178	\$13,727	71,603	\$47,713,040	\$666	\$488	\$2,738,527	(\$37,548)
JACKSON	7,084.31	\$820,474	\$116	\$12,242	103,261	\$28,646,430	\$277	\$162	\$1,144,842	(\$17,082)
JEFFERSON	636.86	\$81,298	\$128	\$1,084	5,121	\$13,967,800	\$2,728	\$2,600	\$1,655,863	(\$22,072)
KANAWHA	47,577.63	\$8,496,439	\$179	\$116,721	501,361	\$135,708,200	\$271	\$92	\$4,381,862	(\$60,196)
LEWIS	13,824.32	\$2,572,888	\$186	\$27,336	82,372	\$53,914,920	\$655	\$458	\$6,475,534	(\$68,801)
LINCOLN	14,007.23	\$2,065,916	\$147	\$30,919	223,394	\$55,300,020	\$248	\$100	\$1,401,497	(\$20,975)
LOGAN	132,584.68	\$20,605,555	\$155	\$310,616	107,788	\$23,532,330	\$218	\$63	\$8,340,412	(\$126,727)
MARION	14,857.14	\$3,140,130	\$211	\$44,125	82,954	\$95,275,570	\$1,149	\$937	\$13,923,879	(\$195,658)
MARSHALL	5,538.08	\$723,596	\$131	\$10,375	40,691	\$8,423,230	\$207	\$76	\$422,825	(\$6,062)
MASON	5,462.35	\$668,989	\$122	\$9,362	70,361	\$27,463,630	\$390	\$268	\$1,463,094	(\$20,475)
MCDOWELL	62,912.08	\$9,754,796	\$155	\$19,984	345,415	\$34,817,400	\$101	(\$54)	(\$3,413,329)	\$41,984
MERCER	4,474.61	\$758,767	\$170	\$10,362	155,903	\$37,642,460	\$241	\$72	\$321,621	(\$4,392)
MINERAL	29,761.88	\$3,406,390	\$114	\$48,799	41,012	\$18,955,660	\$462	\$348	\$10,349,488	(\$148,263)
MINGO	63,856.09	\$9,693,332	\$152	\$132,372	170,892	\$34,991,990	\$205	\$53	\$3,381,687	(\$46,180)
MONONGALIA	13,420.37	\$2,624,685	\$196	\$32,674	76,916	\$27,441,530	\$357	\$161	\$2,163,314	(\$26,931)
MONROE	12,109.12	\$1,474,896	\$122	\$18,778	77,957	\$66,750,100	\$856	\$734	\$8,893,476	(\$113,232)
MORGAN	26,621.52	\$2,129,024	\$80	\$26,616	31,197	\$37,061,220	\$1,188	\$1,108	\$29,496,564	(\$368,754)
NICHOLAS	147,320.22	\$29,742,892	\$202	\$337,356	139,048	\$53,971,470	\$388	\$186	\$27,439,304	(\$311,228)
OHIO	20.38	\$3,402	\$0	\$46	16,749	\$5,256,220	\$314	\$314	\$6,395	(\$87)
PENDLETON	28,825.71	\$3,435,439	\$119	\$26,945	58,369	\$28,741,380	\$492	\$373	\$10,758,602	(\$84,382)
PLEASANTS	7,148.61	\$1,335,273	\$187	\$16,988	37,381	\$21,963,420	\$588	\$401	\$2,864,888	(\$36,448)
POCAHONTAS	32,854.69	\$5,158,093	\$157	\$41,050	47,490	\$78,724,970	\$1,658	\$1,501	\$49,305,242	(\$392,391)
PRESTON	71,709.05	\$10,285,032	\$143	\$94,441	191,681	\$59,728,180	\$312	\$168	\$12,059,599	(\$110,736)
PUTNAM	7,448.67	\$1,371,548	\$184	\$20,790	105,766	\$74,081,330	\$700	\$516	\$3,843,621	(\$58,263)
RALEIGH	133,755.99	\$24,444,626	\$183	\$333,816	142,116	\$33,469,190	\$236	\$63	\$7,055,719	(\$66,353)
RANDOLPH	189,808.48	\$37,837,339	\$199	\$307,764	105,769	\$67,049,670	\$634	\$435	\$82,487,433	(\$670,920)
RITCHIE	39,630.26	\$7,087,561	\$179	\$94,781	113,877	\$104,546,110	\$918	\$739	\$29,295,516	(\$391,763)
ROANE	6,869.18	\$1,298,367	\$189	\$12,648	146,680	\$65,005,170	\$375	\$186	\$1,277,583	(\$12,446)
SUMMERS	7,276.32	\$1,350,868	\$186	\$11,007	97,650	\$40,552,870	\$415	\$230	\$1,670,913	(\$13,615)
TAYLOR	6,494.00	\$1,240,136	\$191	\$16,288	36,057	\$18,541,470	\$514	\$323	\$2,099,277	(\$27,572)
TUCKER	46,918.15	\$6,964,956	\$127	\$46,670	41,977	\$22,474,190	\$535	\$408	\$19,154,583	(\$149,865)
TYLER	5,234.66	\$973,154	\$186	\$13,289	75,464	\$33,490,710	\$444	\$258	\$1,349,963	(\$18,435)
UPSHUR	50,303.37	\$10,278,953	\$204	\$106,251	74,472	\$44,399,880	\$596	\$392	\$19,711,531	(\$203,754)
WAYNE	6,625.40	\$1,043,105	\$157	\$14,553	200,249	\$38,272,150	\$191	\$34	\$223,157	(\$3,113)
WEBSTER	172,437.74	\$31,028,270	\$180	\$245,818	103,841	\$47,668,480	\$459	\$279	\$48,129,980	(\$381,305)
WETZEL	28,314.36	\$5,325,422	\$188	\$72,724	125,718	\$49,165,540	\$391	\$203	\$6,747,744	(\$78,491)
WIRT	47,138.54	\$5,111,771	\$108	\$75,769	47,338	\$23,987,830	\$507	\$398	\$18,774,804	(\$278,288)
WOOD	12,129.14	\$1,369,597	\$113	\$18,052	72,610	\$42,310,060	\$583	\$470	\$5,698,121	(\$75,106)
WYOMING	108,256.91	\$20,578,565	\$190	\$290,701	287,456	\$35,165,400	\$122	(\$68)	(\$7,335,172)	\$103,620
TOTAL	2,302,731.58	\$385,166,955	\$167	\$4,464,544	5,962,461.64	\$2,343,255,530	\$393	\$226	\$519,809,686	(\$7,178,435)

Legislative Report WV Code 11-1C-11 Tax Year 2009

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	15,667.13	\$3,818,777	\$244	\$31,051	76,862.09	\$18,466,970	\$240	(\$3)	(\$54,575)	\$444
BERKELEY	7,896.22	\$440,713	\$110	\$11,407	17,484.35	\$20,390,190	\$1168	\$1,057	\$8,126,196	(\$108,203)
BOONE	32,080.89	\$4,874,493	\$152	\$73,819	261,396.99	\$40,864,990	\$156	\$4	\$140,779	(\$2,132)
BRATTON	27,951.56	\$5,535,994	\$199	\$66,214	156,926.98	\$36,524,650	\$234	\$35	\$968,035	(\$10,033)
BROOKE	0.00	\$0	\$0	\$0	20,396.52	\$6,379,320	\$313	\$313	\$0	\$0
CABELL	860.17	\$197,342	\$229	\$3,315	92,008.63	\$43,637,640	\$474	\$245	\$210,617	(\$3,538)
GALHOUN	13,081.23	\$2,451,827	\$187	\$25,026	92,790.79	\$45,043,540	\$485	\$298	\$3,986,928	(\$39,917)
CLAY	72,007.81	\$13,803,053	\$192	\$124,000	117,376.73	\$6,185,630	\$306	\$117	\$8,408,295	(\$31,628)
DODDRIDGE	7,944.64	\$1,575,998	\$198	\$24,663	79,632.88	\$66,482,090	\$835	\$636	\$5,056,685	(\$79,133)
FAYETTE	136,266.09	\$24,934,006	\$183	\$383,286	190,800.33	\$44,742,160	\$234	\$52	\$7,019,983	(\$107,911)
GILMER	23,381.55	\$4,571,602	\$193	\$80,633	117,565.99	\$44,161,090	\$376	\$163	\$4,271,210	(\$47,954)
GRANT	42,668.91	\$7,502,753	\$176	\$80,700	43,321.54	\$20,885,920	\$482	\$306	\$13,066,525	(\$108,790)
GREENBRIER	164,061.97	\$42,886,530	\$261	\$565,888	122,404.52	\$39,785,800	\$325	\$84	\$10,428,981	(\$135,147)
HAMPSHIRE	89,291.20	\$7,893,879	\$88	\$64,427	58,295.39	\$106,309,720	\$1,824	\$1,729	\$154,949,486	(\$1,266,247)
HANCOCK	0.00	\$0	\$0	\$0	15,066.99	\$5,282,530	\$351	\$351	\$0	\$0
HARDY	\$2,095.87	\$5,016,481	\$96	\$40,874	53,447.24	\$37,521,120	\$702	\$606	\$31,555,948	(\$257,118)
HARRISON	5,735.38	\$1,056,671	\$184	\$14,428	73,058.47	\$48,465,810	\$663	\$479	\$2,747,888	(\$37,612)
JACKSON	7,124.17	\$922,449	\$129	\$13,764	104,287.03	\$28,242,180	\$271	\$141	\$1,006,862	(\$15,023)
JEFFERSON	593.02	\$82,934	\$142	\$1,067	6,155.08	\$15,722,990	\$3,050	\$2,908	\$1,696,207	(\$21,807)
KANAWHA	44,464.55	\$8,042,832	\$181	\$113,626	487,788.60	\$107,862,010	\$221	\$40	\$1,789,062	(\$26,279)
LEWIS	12,656.85	\$2,450,135	\$194	\$27,320	81,597.34	\$6,379,810	\$616	\$425	\$5,373,083	(\$59,912)
LINCOLN	15,412.09	\$2,314,143	\$150	\$34,634	222,119.33	\$59,661,720	\$262	\$91	\$1,408,564	(\$21,061)
LOGAN	145,224.29	\$22,686,496	\$156	\$343,129	98,756.69	\$19,411,770	\$201	\$44	\$6,449,066	(\$87,541)
MARION	14,969.72	\$3,209,129	\$229	\$46,219	88,862.66	\$98,726,530	\$1,150	\$921	\$13,236,425	(\$185,984)
MARSHALL	5,462.36	\$757,287	\$139	\$10,621	41,112.91	\$8,494,670	\$207	\$87	\$319,319	(\$14,642)
MASON	5,643.32	\$946,679	\$160	\$12,308	\$8,494,670	\$207	\$205	\$1,283,384	(\$18,000)	
MCDOWELL	65,076.14	\$10,188,080	\$157	\$126,927	343,427.97	\$34,519,050	\$101	(\$56)	(\$3,647,068)	\$45,437
MERCER	3,864.79	\$684,932	\$177	\$9,363	187,030.65	\$36,882,850	\$235	\$88	\$222,817	(\$3,043)
MINERAL	27,101.75	\$3,297,394	\$122	\$46,237	46,246.15	\$20,910,310	\$462	\$340	\$9,227,261	(\$132,160)
MININGO	61,663.46	\$9,441,893	\$153	\$128,336	171,091.60	\$34,645,330	\$202	\$49	\$3,044,843	(\$41,568)
MONONGALIA	13,382.20	\$2,665,436	\$199	\$33,329	77,305.32	\$28,078,970	\$363	\$164	\$2,195,289	(\$27,459)
MONROE	9,335.78	\$1,154,153	\$130	\$14,367	84,299.27	\$7,230,960	\$856	\$728	\$5,596,129	(\$30,291)
MORGAN	25,554.55	\$2,096,578	\$82	\$26,642	31,244.93	\$37,412,530	\$1,197	\$1,115	\$28,502,318	(\$348,589)
NICHOLAS	146,204.43	\$41,765,788	\$286	\$472,108	141,114.86	\$54,762,820	\$388	\$102	\$14,981,844	(\$169,381)
OHIO	20.38	\$4,050	\$0	\$55	17,204.09	\$5,385,910	\$313	\$313	\$5,380	(\$87)
PENDLETON	24,654.50	\$3,740,021	\$152	\$28,948	63,388.36	\$31,344,190	\$495	\$343	\$6,454,935	(\$65,444)
PLEASANTS	6,839.98	\$1,544,512	\$226	\$19,650	38,372.66	\$20,800,350	\$537	\$311	\$2,128,670	(\$27,082)
POCAHONTAS	30,819.09	\$6,427,993	\$209	\$90,524	47,035.56	\$59,664,540	\$1,183	\$975	\$30,045,060	(\$256,154)
PRESTON	56,103.25	\$10,791,342	\$192	\$98,106	196,576.54	\$66,482,400	\$335	\$142	\$7,991,796	(\$37,654)
PUTNAM	7,420.61	\$1,693,430	\$228	\$22,861	110,383.14	\$77,021,750	\$698	\$470	\$3,484,429	(\$47,040)
RALEIGH	108,041.41	\$19,569,330	\$185	\$267,239	170,589.30	\$56,195,210	\$324	\$28	\$2,990,271	(\$40,016)
RANDOLPH	193,277.95	\$59,900,276	\$279	\$438,403	104,897.53	\$35,053,930	\$334	\$55	\$10,994,169	(\$96,982)
RITCHIE	38,241.25	\$7,171,512	\$186	\$94,606	120,002.46	\$107,914,220	\$899	\$713	\$27,277,572	(\$362,879)
ROANE	6,994.67	\$1,340,164	\$193	\$13,104	146,221.23	\$47,298,720	\$319	\$126	\$876,318	(\$6,568)
SUMMERS	2,999.43	\$566,512	\$189	\$4,614	101,120.49	\$41,649,820	\$412	\$223	\$669,094	(\$6,452)
TAYLOR	6,523.16	\$1,293,008	\$198	\$16,576	37,649.97	\$19,425,670	\$516	\$318	\$2,072,640	(\$27,212)
TUCKER	46,247.75	\$7,676,865	\$164	\$57,806	40,176.04	\$22,621,770	\$563	\$399	\$18,461,630	(\$140,813)
TYLER	4,569.25	\$1,133,425	\$228	\$15,913	78,850.62	\$31,445,990	\$409	\$181	\$899,873	(\$12,634)
UPSHUR	49,873.07	\$14,477,285	\$290	\$119,232	74,745.77	\$44,458,510	\$595	\$305	\$15,212,266	(\$16,808)
WAYNE	6,525.40	\$1,054,728	\$159	\$14,715	197,626.69	\$38,019,270	\$192	\$33	\$219,861	(\$3,067)
WEBSTER	161,460.50	\$40,343,400	\$250	\$328,718	102,857.98	\$28,289,440	\$246	(\$4)	\$638,695	\$5,203
WETZEL	28,829.08	\$6,677,428	\$232	\$91,188	122,262.66	\$45,561,140	\$372	\$400	\$48,704,636	(\$277,203)
WIRT	46,808.80	\$5,126,178	\$109	\$75,967	48,380.84	\$24,616,830	\$509	\$421	\$5,042,318	(\$6,413)
WOOD	11,963.11	\$1,613,918	\$127	\$19,840	71,416.10	\$39,136,720	\$546	\$421	\$5,042,318	(\$6,413)
WYOMING	108,367.76	\$20,890,764	\$193	\$296,064	288,402.87	\$35,367,730	\$123	(\$69)	(\$7,508,482)	\$106,410
TOTAL	2,239,484.17	\$446,371,697	\$199	\$5,094,970	6,012,643.19	\$2,240,437,370	\$373	\$173	\$387,730,884	(\$3,059,483)