Dave Hardy Secretary of Revenue



Dale W. Steager State Tax Commissioner

December 30, 2020

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

The Honorable Roger Hanshaw House Chairperson Joint Committee on Government and Finance State Capital Building 1, Room 234M 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.

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

Sincerely,

Dale Steager

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State Tax Commissioner

DWS/Is Attachment

cc: Dave Hardy, Cabinet Secretary, Department of Revenue
Aaron Allred, Staff, Joint Committee on Government & Finance
Leroy Barker, Director, Property Tax Division, State Tax Department
Electronic copy to Legislative Librarian

MANAGED TIMBERLAND PROGAM

REPORT TO THE JOINT COMMITTEE ON GOVERNMENT AND FINANCE DECEMBER 30, 2020

Submitted by:

West Virginia State Tax Department Dale W. Steager 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 2019 and 2020. 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 2019 and 2020 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 CSR §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 2020, shows that the counties of Boone, 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 2021 property tax year in order to comply with CSR §110-1H-2.2.

³ 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 applies rather than the higher class III levy rate.

³ See CSR §110-1H-2.2.

³ See CSR §110-1H-3.12 and Appendix 4 of the managed timberland rule.

³ "dbh" means the diameter of trees at breast height, which is 4.5' above ground level. CRS §110-1H-3.4.

⁵ See CSR §110-1H, Appendix 1.

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

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HICHOLAS 163,145.97 \$35,579,088 \$218 0.019638 \$419,170 116,088.05 \$77,601,420 \$664 \$446 \$72,765,671 (\$577,001) 70.06 \$18,660 \$236 0.023576 \$264 16,072.22 \$4,805,200 \$305 \$68 \$5,411 \$30,871,400 (\$323,820) PENDLETON 35,718.93 \$4,380,866 \$123 0.013538 \$35,580 59,066.12 \$73,177,170 \$1,239 \$1,116 \$30,871,400 (\$323,820) PERDLETON 35,718.93 \$4,380,866 \$123 0.025616 \$21,488 35,326.91 \$30,480,150 \$883 \$678 \$5,117,201 (\$76,640) PERDLETON 70,515.92 \$13,117,454 \$165 0.021680 \$170,632 190,723.60 \$113,180,090 \$593 \$428 \$34,069,255 \$43,173,174,174 \$1,239 \$1,174,54 \$165 0.024856 \$22,266 94,673.60 \$85,564,150 \$904 \$700 \$5,107,023 (\$76,671) PUTNAM 7423.94 \$1,512,589 \$204 0.024556 \$22,266 94,673.60 \$85,564,150 \$904 \$700 \$5,107,023 (\$76,671) RANDOLPH 212,655.67 \$43,107,364 \$203 0.013488 \$348,859 83,890.62 \$30,915,680 \$1,119 \$917 \$194,935,909 \$117CHIE 46,760.95 \$8,797,836 \$188 0.022056 \$116,427 101,864.13 \$106,145,110 \$1,042 \$854 \$399,928,307 \$1500AME 13,679.74 \$2,528,065 \$185 0.018396 \$27,004 143,165.28 \$108,211,160 \$756 \$571 \$7,811,736 \$82,233 \$140,000 \$1,042 \$11,040 \$1,042 \$10,043 \$1,042 \$10,043 \$1,042 \$10,043 \$1,042 \$10,043 \$1,042 \$10,043 \$1,043 \$10,043 \$1,043 \$10,043 \$1,043 \$10,043 \$1,043 \$10,043 \$1,043 \$10,043 \$1,043 \$10,043 \$1,043 \$10,043 \$1,043 \$10,043 \$1,043 \$10,043 \$1,043 \$10,043 \$1,043 \$10,043 \$1,043 \$10,043	A CONTRACTOR AND A CONT				0.021156	\$47,932	47,599.49	\$49,324,550	\$1,036	\$923	\$30,639,834	(\$388,930)
PRINCETON 79.06 \$18,669 \$236 0.023576 \$264 16,072.22 \$4,895,200 \$305 \$68 \$5,411 (\$77,201 \$2,000 \$3,0	A CONTRACTOR OF THE CONTRACTOR		\$2,113,696	\$89	0.020012	\$25,380	29,370.48	\$35,029,750	\$1,193	\$1,104	\$26,234,486	(\$315,003)
PRINTERIOR 35,718.93 \$4,380,866 \$123 0.013536 \$35,560 \$9,066.12 \$73,177,170 \$1,239 \$1,116 \$39,871,409 (\$323,820) \$1,6640,173.55 \$1,280 \$1,388,063 \$185 0.025616 \$21,488 35,326.91 \$30,480,150 \$863 \$678 \$5,117,201 (\$79,649) \$1,000,640,173.5 \$6,656,691 \$163 0.013484 \$33,855 41,061.42 \$66,627,060 \$1,623 \$1,460 \$59,731,730 (\$483,254) \$1,700,723.60 \$113,180,090 \$593 \$428 \$34,069,255 \$1,700,700,700,700,700,700,700,700,700,70	130,000,000,000,000,000,000	163,145.97	\$35,579,088	\$218	0.019636	\$419,179	116,988.05	\$77,691,420	\$664	\$446	\$72,765,671	(\$857,296)
PLEASANTS 7,551.28 \$1,398,063 \$185 0.025616 \$21,488 35,326.01 \$30,480,150 \$863 \$678 \$5,117,201 (\$323,325) POCAHONTAS 40,014.35 \$6,656,691 \$163 0.013484 \$53,855 41,061.42 \$66,627,060 \$1,623 \$1,460 \$59,731,730 (\$433,254) PRESTON 79,515.92 \$13,117,454 \$165 0.021680 \$170,632 190,723.60 \$113,180,090 \$593 \$428 \$34,069,255 (\$443,173) PUTNAM 7,423.94 \$1,512,589 \$204 0.024556 \$22,266 94,673.60 \$85,564,150 \$904 \$700 \$5,107,023 (\$76,571) RANDOLPH 212,655.67 \$43,107,364 \$203 0.013488 \$348,859 83,890.62 \$903,915,860 \$11,119 \$917 \$194,935,909 (\$1,577,577) RITCHIE 46,780.95 \$8,797,836 \$188 0.022056 \$116,427 101,864.13 \$106,145,110 \$1,042 \$884 \$39,928,307 (\$528,395) ROANE 13,679.74 \$2,528,065 \$185 0.018396 \$27,904 143,165,28 \$108,211,160 \$756 \$571 \$7,811,736 (\$86,223) RUMMERS 11,522.51 \$1,929,195 \$167 0.013580 \$15,719 91,331.04 \$72,114,310 \$790 \$622 \$7,168,893 (\$58,412) RAYLOR 6,347.23 \$1,270,851 \$200 0.019388 \$13,200 \$37,634.05 \$300,001,455 \$832 \$631 \$4,006,885 (\$47,924) RYLORER 47,320.65 \$7,076,309 \$150 0.013580 \$57,658 82,963.72 \$25,414,200 \$306 \$157 \$7,419,382 (\$60,453) RYLER 5,373.46 \$953,919 \$178 0.023068 \$13,200 \$7,742.25 \$52,175,590 \$671 \$494 \$2,652,401 (\$7,7513) RYLER 5,373.46 \$953,919 \$178 0.023008 \$13,200 \$7,742.25 \$52,175,590 \$671 \$494 \$2,652,401 (\$75,513) RYLER 5,373.46 \$953,919 \$178 0.023008 \$13,200 \$7,742.25 \$52,175,590 \$671 \$494 \$2,652,401 (\$75,513) RYLER 5,373.46 \$953,919 \$178 0.023008 \$13,200 \$7,742.25 \$52,175,590 \$671 \$494 \$2,652,401 (\$75,513) RYLER 5,373.46 \$953,919 \$178 0.023008 \$13,200 \$7,742.25 \$52,175,590 \$671 \$494 \$2,652,401 (\$75,513) RYLER 5,373.46 \$953,919 \$178 0.023008 \$13,200.01 \$48,122,750 \$587 \$403 \$70,137,004 (\$558,328) RYLER 5,373.46 \$953,919 \$178 0.023008 \$13,200.01 \$48,122,750 \$587 \$403 \$70,137,004 (\$558,328) RYLER 5,373.46 \$953,919 \$178 0.023008 \$13,200.01 \$48,122,750 \$597 \$403 \$70,137,004 (\$558,328) RYLER 5,373.46 \$953,919 \$178 0.023008 \$13,200.01 \$48,122,750 \$597 \$403 \$70,137,004 (\$558,328) RYLER 5,373.46 \$953,919 \$178 0.023008 \$175,200,001 \$48,122,750 \$597 \$403 \$70,137,004 (\$558,328) RYLE	оню			\$236	0.023576	\$264	16,072.22	\$4,895,200	\$305	\$68	\$5,411	(\$77)
PRESTON 79,515.92 \$13,117,454 \$165 0.021680 \$170,632 190,723.60 \$113,180,090 \$593 \$428 \$34,069,255 (\$433,173) \$114,7454 \$165 0.021680 \$170,632 190,723.60 \$113,180,090 \$593 \$428 \$34,069,255 (\$433,173) \$114,7454 \$165 0.0224556 \$22,286 94,673.60 \$85,564,150 \$904 \$700 \$5,197,023 (\$76,571) \$185 0.024172 \$392,717 127,796.82 \$70,291,670 \$550 \$365 \$53,622,129 (\$777,602) \$115,022 \$13,107,384 \$203 0.013488 \$348,859 \$83,899.62 \$93,915,860 \$1,110 \$917 \$194,935,999 \$115,777,777,777,777,777,777,777,777,777,			\$4,380,866	\$123	0.013536	\$35,580	59,066.12	\$73,177,170	\$1,239	\$1,116	\$39,871,409	(\$323,820)
PRESTON 79,515.92 \$13,117,454 \$165 0.021680 \$170,632 190,723.60 \$113,180,090 \$593 \$428 \$34,099,255 (\$443,173) \$2		7,551.28	\$1,398,063	\$185	0.025616	\$21,488	35,326.91	\$30,480,150	\$863	\$678	\$5,117,201	(\$78,649)
PUTNAM 7,423.94 \$1,512,589 \$204 0.024556 \$22,286 94,673.60 \$85,584,150 \$504 \$70,291,670 \$550 \$365 \$5,197,023 \$5,194,355,009 \$5,197,023 \$5,197,0					0.013484	\$53,855	41,061.42	\$66,627,060	\$1,623	\$1,460	\$59,731,730	(\$483,254)
RALEIGH 146,720.33 \$27,077,978 \$185 0.024172 \$392,717 127,708.82 \$70,201,670 \$550 \$365 \$53,622,129 (\$77,602) \$43,107,364 \$203 0.013488 \$348,859 83,809.62 \$93,015,860 \$1,110 \$917 \$104,935,009 \$114,935,009 \$117,604 \$212,655.67 \$43,107,364 \$203 0.013488 \$348,859 83,809.62 \$93,015,860 \$1,110 \$917 \$104,935,009 \$114,935,009 \$116,004 \$13,679,74 \$2,528,065 \$185 0.018396 \$27,904 143,165,28 \$108,211,160 \$756 \$571 \$7,811,736 \$886,223 \$104,004 \$11,522.51 \$1,920,195 \$167 0.013580 \$15,719 91,331.04 \$72,114,310 \$790 \$622 \$7,168,893 \$584,422 \$104,000 \$1,522.51 \$1,920,195 \$167 0.013580 \$15,719 \$15,200 \$37,163.40 \$30,001,450 \$832 \$631 \$4,006,855 \$7,419,382 \$10,000,450 \$10,000					0.021680	\$170,632	190,723.60	\$113,180,090	\$593	\$428	\$34,069,255	(\$443,173)
RANDOLPH 212,655.67 \$43,107,364 \$203 0.013488 \$348,859 83,899.62 \$93,915,860 \$1,119 \$917 \$194,935,909 \$1514,935,909 \$1,110 \$1,042 \$85.4 \$39,028,307 \$1,000 \$					0.024556	\$22,286	94,673.60	\$85,564,150	\$904	\$700	\$5,197,023	(\$76,571)
RITCHIE 46,760.95 \$8,797,836 \$188 0.022056 \$116,427 101,864.13 \$106,145,110 \$1,042 \$85.4 \$39,928,307 (\$528,395) ROANE 13,679.74 \$2,526,065 \$185 0.018396 \$27,904 143,165.28 \$108,211,160 \$756 \$571 \$7,811,736 (\$86,223) RUMMERS 11,522.51 \$1,929,195 \$167 0.013580 \$15,719 91,331.04 \$72,114,310 \$790 \$622 \$7,168,893 (\$58,412) RAYLOR 6,347.23 \$1,270,851 \$200 0.019934 \$15,200 37,163.40 \$30,901,450 \$832 \$631 \$4,006,885 (\$47,924) RUCKER 47,320.65 \$7,076,309 \$150 0.013580 \$57,658 82,963.72 \$25,414,200 \$306 \$157 \$7,419,382 (\$60,453) RYLER 5,373.46 \$953,919 \$178 0.023068 \$13,203 77,742.25 \$52,175,500 \$671 \$494 \$2,652,401 (\$36,711) RYPSHUR 57,495.37 \$12,463,171 \$217 0.017512 \$130,953 72,858.36 \$80,762,540 \$1,108 \$892 \$51,269,695 (\$538,701) RAYNE 5,148.35 \$975,865 \$190 0.024844 \$14,547 192,434.21 \$55,314,060 \$287 \$98 \$504,021 (\$7,513) RYEBSTER 174,177.21 \$32,180,183 \$185 0.013384 \$258,420 81,920.61 \$48,122,750 \$587 \$403 \$70,137,004 (\$563,228) RYETZEL 30,165.83 \$5,602,967 \$186 0.023000 \$77,321 119,551.12 \$67,474,160 \$564 \$379 \$11,422,503 \$11,72,503 \$11,72,503 \$11,000,40 \$5,169,640 \$110 0.024308 \$75,600 45,450.88 \$32,602,940 \$719 \$500 \$28,556,851 (\$416,934) RYOOD 12,052.25 \$1,398,273 \$116 0.023004 \$19,300 68,257.61 \$65,006,700 \$952 \$836 \$10,079,980 (\$139,128) RYOMING 29,682.27 \$5,796,049 \$195 0.022760 \$79,151 365,025.15 \$51,526,540 \$141 (\$54) (\$51,008,956) \$21,972				233	2004	\$392,717	127,796.82	\$70,291,670	\$550	\$365	\$53,622,129	(\$777,692)
ROANE 13,679.74 \$2,528,065 \$185 0.018396 \$27,904 143,165.28 \$108,211,160 \$756 \$571 \$7,811,736 \$852,28,98) \$1000000000000000000000000000000000000	RANDOLPH				0.013488	\$348,859	83,899.62	\$93,915,860	\$1,119	\$917	\$194,935,909	(\$1,577,577)
### AUDITION	RITCHIE				0.022056	\$116,427	101,864.13	\$106,145,110	\$1,042	\$854	\$39,928,307	(\$528,395)
TAYLOR 6,347.23 \$1,270,851 \$200 0.019934 \$15,200 37,163.40 \$30,901,450 \$832 \$631 \$4,006,858 \$47,924.87 TUCKER 47,320.65 \$7,076,309 \$150 0.013580 \$57,658 82,963.72 \$25,414,200 \$306 \$157 \$7,419,332 \$60,453 TYLER 5,373.46 \$953,919 \$178 0.023068 \$13,203 77,742.25 \$52,175,590 \$671 \$494 \$2,652,401 \$367,111 IPSHUR 57,495.37 \$12,463,171 \$217 0.017512 \$130,953 72,858.36 \$80,762,540 \$1,108 \$892 \$51,269,695 \$538,701 VAYNE 5,148.35 \$975,865 \$190 0.024844 \$14,547 192,434.21 \$55,314,690 \$287 \$88 \$504,021 \$7,513 VEBSTER 174,177.21 \$32,180,183 \$185 0.013384 \$258,420 \$1,92.61 \$48,122,750 \$587 \$403 \$70,137,004 \$563,228 VETZEL 30,165.83 \$5,602,967 \$186 0.023000 \$77,321 119,551.12 \$67,474,160 \$564 \$379 \$11,422,503 \$11,	ROANE		\$2,528,065	\$185	0.018396	\$27,904	143,165.28	\$108,211,160	\$756	\$571	\$7,811,736	(\$86,223)
TUCKER 47,320.65 \$7,076,309 \$150 0.013580 \$57,658 82,963.72 \$25,414,200 \$306 \$157 \$7,419,382 \$60,453 \$7,419,382 \$60,453 \$7,419,382 \$60,453 \$7,419,382 \$60,453 \$7,419,382 \$60,453 \$7,419,382 \$60,453 \$7,419,382 \$60,453 \$7,419,382 \$60,453 \$7,419,382 \$60,453 \$7,419,382 \$60,453 \$7,419,382 \$60,453 \$7,419,382 \$7,419			\$1,929,195	\$167	A MANAGEMENT	\$15,719	91,331.04	\$72,114,310	\$790	\$622	\$7,168,893	(\$58,412)
TYLER 5,373.46 \$953,919 \$178 0.023068 \$13,203 77,742.25 \$52,175,500 \$671 \$494 \$2,652,401 (\$368,711) \$195HUR 57,495.37 \$12,463,171 \$217 0.017512 \$130,953 72,858.36 \$80,762,540 \$1,108 \$892 \$51,269,695 \$51,269,695 \$1,48.35 \$975,865 \$190 0.024844 \$14,547 192,434.21 \$55,314,960 \$287 \$88 \$504,021 (\$7,513) \$195 \$174,177.21 \$32,180,183 \$185 0.013384 \$258,420 81,920.61 \$48,122,750 \$587 \$403 \$70,137,004 (\$563,228) \$11,080 \$100 \$100,000 \$100,000 \$100,000 \$100,000 \$110,000 \$110,000 \$110 0.024308 \$77,321 \$119,551,12 \$67,474,160 \$564 \$379 \$11,422,503 (\$157,631) \$110 0.024308 \$75,690 \$45,450.88 \$32,662,940 \$719 \$608 \$28,586,851 (\$416,934) \$100 0.023000 \$12,052.25 \$13,98,273 \$116 0.023004 \$19,300 \$8,257.61 \$65,006,790 \$952 \$836 \$10,079,980 \$139,128 \$100 0.022760 \$79,151 365,025.15 \$51,526,540 \$141 (\$54) (\$1,608,956) \$21,972				\$200	0.019934	\$15,200	37,163.40	\$30,901,450	\$832	\$631	\$4,006,885	(\$47,924)
TYLER 5,373.46 \$953,919 \$178 0.023068 \$13,203 77,742.25 \$52,175,590 \$671 \$494 \$2,652,401 (\$36,711) PPSHUR 57,495.37 \$12,463,171 \$217 0.017512 \$130,953 72,858.36 \$80,762,540 \$1,108 \$892 \$51,269,695 (\$538,701) VAYNE 5,148.35 \$975,865 \$190 0.024844 \$14,547 192,434.21 \$55,314,960 \$287 \$88 \$504,021 (\$7,513) VEBSTER 174,177.21 \$32,180,183 \$185 0.013384 \$258,420 \$1,92.61 \$48,122,750 \$587 \$403 \$70,137,004 (\$563,228) VETZEL 30,165.63 \$5,602,967 \$186 0.023000 \$77,321 119,551.12 \$67,474,160 \$564 \$379 \$111,422,503	TUCKER	47,320.65	\$7,076,309	\$150	0.013580	\$57,658	82,963.72	\$25,414,200	\$306	\$157	\$7,419,382	(\$60,453)
FSHUR 57,495.37 \$12,463,171 \$217 0.017512 \$130,953 72,858.36 \$80,762,540 \$1,108 \$892 \$51,269,695 \$(\$538,701)	TYLER	5,373.46	\$953,919	\$178	0.023068	\$13,203	77,742.25	\$52,175,590	\$671	\$494	\$2,652,401	
VAYNE 5,148.35 \$975,865 \$190 0.024844 \$14,547 192,434.21 \$55,314,960 \$287 \$98 \$504,021 (\$7,513) VEBSTER 174,177.21 \$32,180,183 \$185 0.013384 \$258,420 81,920.61 \$48,122,750 \$587 \$403 \$70,137,004 \$563,228) VETZEL 30,165.83 \$5,602,967 \$186 0,023000 \$77,321 119,551.12 \$67,474,160 \$564 \$379 \$11,422,503 \$(\$157,631) VIRT 47,000.40 \$5,189,640 \$110 0.024308 \$75,690 45,450.88 \$32,662,940 \$719 \$608 \$28,586,851 \$416,934) VOOD 12,052.25 \$1,398,273 \$116 0,023004 \$19,300 68,257.61 \$65,006,790 \$952 \$836 \$10,079,980 \$139,128) YYOMING 29,662.27 \$5,796,049 \$195 0.022760 \$79,151 365,025.15 \$51,526,540 \$141 \$(\$5,408,956) \$21,972	UPSHUR	57,495.37	\$12,463,171	\$217	0.017512	\$130,953	72,858.36	\$80,762,540	\$1,108	\$892	\$51,269,695	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
VEBSTER 174,177.21 \$32,180,183 \$185 0.013384 \$258,420 81,920.61 \$48,122,750 \$587 \$403 \$70,137,004 \$(\$563,228) VETZEL 30,165.83 \$5,602,967 \$186 0,023000 \$77,321 119,551.12 \$67,474,160 \$564 \$379 \$11,422,503 \$(\$157,631) VIRT 47,000.40 \$5,189,640 \$110 0.024308 \$75,690 45,450.88 \$32,662,940 \$719 \$608 \$28,586,851 \$416,934) VOOD 12,052.25 \$1,398,273 \$116 0,023004 \$19,300 68,257.61 \$65,006,790 \$952 \$836 \$10,079,980 \$139,128) VYOMING 29,662.27 \$5,796,049 \$195 0.022760 \$79,151 365,025.15 \$51,526,540 \$141 \$(\$54) \$1,608,956) \$21,972	WAYNE	5,148.35	\$975,865	\$190	0.024844	\$14,547	192,434.21	\$55,314,960	\$287	\$98	\$504,021	
VETZEL 30,165.83 \$5,602,967 \$186 0,023000 \$77,321 119,551.12 \$67,474,160 \$564 \$379 \$11,422,503 \$(5157,631) VIRT 47,000.40 \$5,189,640 \$110 0.024308 \$75,690 45,450.88 \$32,662,940 \$719 \$608 \$28,586,851 \$416,934) VOOD 12,052.25 \$1,398,273 \$116 0,023004 \$19,300 68,257.61 \$65,006,790 \$952 \$836 \$10,079,980 \$139,128) YYOMING 29,662.27 \$5,796,049 \$195 0.022760 \$79,151 365,025.15 \$51,526,540 \$141 \$(\$54) \$1,608,956) \$21,972	WEBSTER	174,177.21	\$32,180,183	\$185	0.013384	\$258,420	81,920.61	\$48,122,750	\$587	\$403	\$70,137,004	The second second
VIRT 47,000.40 \$5,189,640 \$110 0.024308 \$75,690 45,450.88 \$32,662,940 \$719 \$608 \$28,586,851 (\$416,934) VOOD 12,052.25 \$1,398,273 \$116 0.023004 \$19,300 68,257.61 \$65,006,790 \$952 \$836 \$10,079,980 (\$139,128) VYOMING 29,662.27 \$5,796,049 \$195 0.022760 \$79,151 365,025.15 \$51,526,540 \$141 (\$54) (\$1,608,956) \$21,972	WETZEL	30,165.83	\$5,602,967	\$186	0.023000	\$77,321	119,551.12	\$67,474,160		Stranger or		The second second
VOOD 12,052.25 \$1,398,273 \$116 0.023004 \$19,300 68,257.61 \$65,006,790 \$952 \$836 \$10,079,980 (\$139,128) VYOMING 29,662.27 \$5,796,049 \$195 0.022760 \$79,151 365,025.15 \$51,526,540 \$141 (\$54) (\$1,608,956) \$21,972	WIRT	47,000.40	\$5,189,640	\$110	0.024308	\$75,690	45,450.88		The same	S		1182,000,000,000,000,000
YYOMING 29,662.27 \$5,796,049 \$195 0.022760 \$79,151 365,025.15 \$51,526,540 \$141 (\$54) (\$1,608,956) \$21,972	WOOD	12,052.25	\$1,398,273	\$116	0.023004	\$19,300			324	50.000		A CONTRACTOR OF THE PARTY OF TH
	WYOMING	29,662.27	\$5,796,049	\$195	0.022760	\$79,151			0			
OTAL 2,398,756.62 \$418,768,762 \$175 \$4,907,283 5,726,658.92 \$3,031,291,570 \$529 \$355 \$850,064,746 (\$12,395,35			_									
	TOTAL	2,398,756.62	\$418,768,762	\$175		\$4,907,283	5,726,658.92	\$3,031,291,570	\$529	\$355	\$850,964,746	(\$12,395,353)

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/A Diff	Appraisal Diff	Tax Diff
BARBOUR	22,311.98	\$3,916,028	\$176	0.013580	\$31,908	64,803.68	\$55,797,060	\$861	\$686	\$15,294,963	(\$124,623)
BERKELEY	9,704.98	\$1,332,255	\$137	0.023488	\$18,775	19,972.42	\$24,296,070	\$1,216	\$1,079	\$10,473,669	(\$147,603)
BOONE	103,762.17	\$20,826,988	\$201	0.025340	\$316,654	168,088.86	\$32,028,480	\$191	(\$10)	(\$1,055,633)	\$16,050
BRAXTON	35,504.27	\$6,647,888	\$187	0.015592	\$62,192	135,905.18	\$102,579,780	\$755	\$568	\$20,150,356	(\$188,511)
BROOKE	0.00	\$0	\$0	0.026204	\$0	19,580.64	\$6,202,680	\$317	\$317	\$0	\$0
CABELL	1,472.76	\$306,115	\$208	0.026640	\$4,893	85,455.93	\$43,902,780	\$514	\$306	\$450,512	(\$7,201)
CALHOUN	13,376.50	\$2,453,095	\$183	0.017202	\$25,319	84,270.51	\$56,213,830	\$667	\$484	\$6,469,888	(\$66,777)
CLAY	76,812.60	\$14,637,348	\$191	0.016556	\$145,402	106,378.98	\$52,417,900	\$493	\$302	\$23,211,813	(\$230,577)
DODDRIDGE	10,084.72	\$1,907,298	\$189	0.023476	\$26,865	74,264.28	\$79,571,170	\$1,071	\$882	\$8,898,071	(\$125,335)
FAYETTE	124,812.99	\$24,237,176	\$194	0.025620	\$372,574	176,604.92	\$54,140,650	\$307	\$112	\$14,025,951	(\$215,607)
GILMER	29,186.79	\$5,468,237	\$187	0.018518	\$60,756	108,460.96	\$47,989,660	\$442	\$255	\$7,445,756	(\$82,728)
GRANT	40,174.17	\$7,247,312	\$180	0.016052	\$69,800	43,268.32	\$21,346,930	\$493	\$313	\$12,573,083	(\$121,094)
GREENBRIER	177,415.63	\$30,722,578	\$173	0.020078	\$370,109	110,078.87	\$57,732,730	\$524	\$351	\$62,326,058	(\$750,830)
HAMPSHIRE	93,208.72	\$8,971,758	\$96	0.014180	\$76,332	50,261.59	\$68,003,830	\$1,353	\$1,257	\$117,139,452	(\$996,622)
HANCOCK	0.00	\$0	\$0	0.025936	\$0	15,466.85	\$6,447,460	\$417	\$417	\$117,139,432	HARD BURNEY COM
HARDY	57,581.58	\$5,777,432	\$100	0.025936	\$53,716	50,033.43	\$34,636,600	\$692	\$592	\$34,084,519	\$0
HARRISON	6,891.20	\$1,361,241	\$198	0.023064	\$18,837	74,512.89	\$51,546,530	\$692 \$692	\$494	\$34,084,519	(\$316,904)
JACKSON	6,540.70	\$728,336	\$198	0.023064	\$18,837	96,303.05	\$51,546,530 \$44,108,450	\$692 \$458	0.26-0.00		(\$47,133)
JEFFERSON	1,034.72	\$171,483	\$166	0.024868	\$2,342	5,628.87	\$13,826,050		\$347	\$2,267,417	(\$33,832)
KANAWHA	57,486.78	\$1/1,483	\$150	0.022760				\$2,456	\$2,291	\$2,370,073	(\$32,366)
LEWIS	39,222.84	\$7,401,423	\$150 \$189	0.025196	\$130,628 \$78,639	498,204.63 79,080.51	\$137,107,800 \$73,157,370	\$275 \$925	\$125	\$7,179,770	(\$108,541)
LINCOLN	10,354.07	\$1,779,526	\$172	and the second					\$736	\$28,883,621	(\$306,883)
LOGAN			\$172 \$158	0.024944	\$26,633	212,004.12	\$89,959,310	\$424	\$252	\$2,613,997	(\$39,122)
MARION	136,125.57	\$21,477,471		0.025504	\$328,657	94,790.11	\$21,069,490	\$222	\$64	\$8,779,866	(\$134,353)
MARSHALL	23,265.20 1,498.53	\$5,257,460	\$226	0.024576	\$77,524	73,740.72	\$105,207,280	\$1,427	\$1,201	\$27,935,441	(\$411,925)
MASON		\$234,051	\$156	0.020152	\$2,830	50,973.44	\$11,627,350	\$228	\$72	\$107,773	(\$1,303)
MCDOWELL	6,025.71	\$809,166	\$134	0.022760	\$11,050	63,841.11	\$48,928,840	\$766	\$632	\$3,809,034	(\$52,016)
MERCER	63,560.12	\$10,445,188	\$164	0.022760	\$142,639	317,057.77	\$33,949,060	\$107	(\$57)	(\$3,639,468)	\$49,701
MINERAL	4,992.31	\$960,994	\$192	0.022760	\$13,123	163,502.29	\$72,981,570	\$446	\$254	\$1,267,394	(\$17,308)
MINGO	33,779.60	\$4,372,963	\$129	0.023876	\$62,645	41,847.51	\$19,683,210	\$470	\$341	\$11,515,460	(\$164,966)
MONONGALIA	49,235.24	\$7,882,972	\$160	0.022760	\$107,650	169,839.31	\$37,899,250	\$223	\$63	\$3,103,758	(\$42,385)
MONROE	9,647.25	\$1,942,090	\$201	0.020688	\$24,107	88,027.36	\$55,867,810	\$635	\$433	\$4,180,674	(\$51,894)
MORGAN	34,413.49	\$3,932,416	\$114	0.021156	\$49,917	46,773.33	\$51,489,030	\$1,101	\$987	\$33,950,652	(\$430,956)
NICHOLAS	24,758.90	\$2,206,021	\$89	0.020012	\$26,488	27,502.30	\$32,964,640	\$1,199	\$1,110	\$27,470,342	(\$329,842)
оню	162,912.59	\$35,563,851	\$218	0.019636	\$418,999	116,358.02	\$79,420,850	\$683	\$464	\$75,633,094	(\$891,079)
PENDLETON	79.06	\$19,256	\$244	0.023240	\$269	15,647.06	\$4,757,450	\$304	\$60	\$4,782	(\$67)
PLEASANTS	36,891.42	\$4,526,137	\$123	0.013580	\$36,879	58,514.32	\$72,140,800	\$1,233	\$1,110	\$40,956,346	(\$333,712)
POCAHONTAS	5,341.07 43,727.67	\$992,950	\$186	0.025132	\$14,973	36,034.76	\$31,094,220	\$863	\$677	\$3,615,833	(\$54,524)
PRESTON		\$7,144,308	\$163	0.013580	\$58,212	41,686.82	\$74,980,460	\$1,799	\$1,635	\$71,506,949	(\$582,639)
PUTNAM	79,279.89 9,742.91	\$13,131,605	\$166	0.021480	\$169,240	187,573.23	\$110,854,620	\$591	\$425	\$33,722,320	(\$434,613)
RALEIGH	154,897.98	\$2,044,252 \$28,714,572	\$210 \$185	0.024188	\$29,668	95,818.60	\$84,332,190	\$880	\$670	\$6,530,711	(\$94,779)
RANDOLPH	214,426.07	\$43,411,850	\$202	0.024172 0.013488	\$416,453 \$351,323	119,255.63 83,024.14	\$65,836,070	\$552	\$367	\$56,798,156	(\$823,755)
RITCHIE	35,781.44	\$6,949,360	\$194	0.022056	\$91,965	107,944.12	\$93,686,880 \$112,723,840	\$1,128 \$1,044	\$926 \$850	\$198,552,830	(\$1,606,848)
ROANE	14,559.29	\$2,698,112	\$185	0.017980	\$29,107	141,484.76	\$109,743,700	\$776	800000	\$30,416,467	(\$402,519)
SUMMERS	11,866.71	\$1,962,946	\$165	0.013580	\$15,994	91,472.37	\$76,709,230	\$839	\$590 \$673	\$8,594,909	(\$92,722)
TAYLOR	6,444.30	\$1,307,280	\$203	0.019934	\$15,636	38,309.21	\$34,069,320		1000000	\$7,988,542	(\$65,091)
TUCKER	47,515.06	\$7,107,432	\$150	0.013580	\$57,911	83,303.65		\$889	\$686	\$4,423,794	(\$52,910)
TYLER	7,521.92	\$1,398,593	\$186	0.022780	\$19,116		\$25,608,750	\$307	\$158	\$7,499,386	(\$61,105)
UPSHUR	57,472.30	\$1,390,393	\$217	0.022780	\$19,116	76,350.34 74,041.87	\$52,549,720 \$82,165,570	\$688	\$502	\$3,778,526	(\$51,645)
WAYNE	10,875.79	\$1,876,923	\$173	0.017512	\$130,994	0.02/080.00000000	\$82,165,570 \$63,464,770	\$1,110	\$893	\$51,310,947	(\$539,134)
WEBSTER	172,477.24	\$31,868,010	\$173 \$185	0.024768		186,191.21	\$53,451,770 \$48,033,040	\$287	\$115	\$1,245,299	(\$18,506)
WETZEL	29,985.64		\$185 \$187	Contraction of the Contraction o	\$259,278	81,760.94	\$48,032,910 \$75,046,600	\$587	\$403	\$69,458,904	(\$565,118)
WIRT	34,730.93	\$5,604,254 \$3,903,658	\$107	0.023004	\$77,352 \$57,197	118,946.05	\$75,016,600 \$33,348,450	\$631 \$730	\$444	\$13,307,015	(\$183,669)
WOOD	8,823.11	\$1,035,165	\$112	0.024416 0.022268	\$57,187 \$13,831	46,122.65	\$33,218,150	\$720	\$608	\$21,110,023	(\$309,253)
WYOMING	110,815.46	\$1,035,165	\$117	0.022268	\$13,831 \$289,094	67,491.89 283,768.58	\$64,297,000 \$35,724,460	\$953 \$426	\$835	\$7,370,282	(\$98,473)
	110,010.40	421,108,717	9191	0.022760	\$209,094	263,768.58	\$35,724,160	\$126	(\$65)	(\$7,218,950)	\$98,582
TOTAL	2,560,409.94	\$448,952,428	\$175		\$5,331,246	5,567,624.96	\$3,065,094,910	\$551	\$375	\$960,607,219	(\$12,677,064)

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