

## **ADMINISTRATIVE NOTICE 97-07**

**SUBJECT:** Property Tax -- State Tax Commissioner's Policy Statement for the Determination of the Soil Productivity Maps for Managed Timberland, Pursuant to § 110-1H-4.

On April 15, 1992, the Department of Tax and Revenue filed Legislative Rules for the valuation of timberland and managed timberland (See CSR § 110-1H-1 et seq.). These regulations address, in section four (4), managed timber soil productivity maps. This notice will discuss development of these maps and reference source materials used in their compilation.

### DISCUSSION

The Department entered into contracts with the West Virginia University College of Agriculture and Forestry and with Dr. David E. White, Professor of Forest Economics and Policy, to develop soil productivity maps reflecting productivity grades referenced in § 110-1H-3.14. Attachment I is a map depicting the research sources of forest productivity data used in this effort.

Soil productivity maps were developed and delivered to the Department in 1985. These maps were used (with the exception of Webster County) as a basis for grading and pricing approved managed timberland applications for Tax Year 1997. A composite of surrounding county soil productivity types was used for Webster County as application of the G. R. Trimble, Jr. study "An Equation for Predicting Oak Site Index Without Measuring Soil Depth" as applied by the West Virginia University College of Agriculture and Forestry yielded results inconsistent with those of surrounding counties. Copies of the soil productivity maps are available at a cost of \$5.30 per sheet through our Property Tax Division map order section.

For more information concerning the soil productivity maps see CSR § 110-1H-1 et seq. or contact the Department of Tax and Revenue at (304) 558-3940.

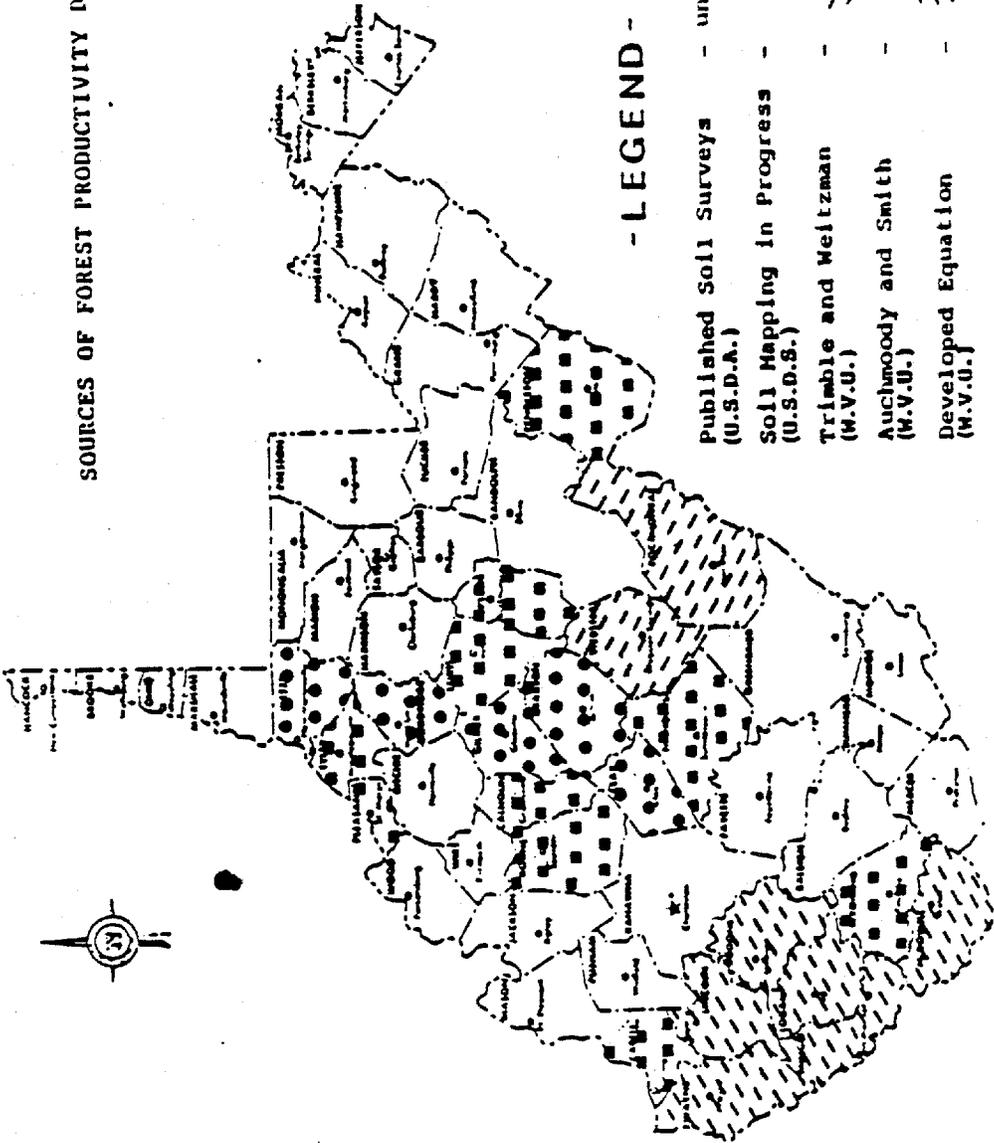
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Department of Tax and Revenue

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SOURCES OF FOREST PRODUCTIVITY DATA



- LEGEND -

- Published Soil Surveys (U.S.D.A.) - unmarked
- Soil Mapping in Progress (U.S.O.S.) - [Square]
- Trimble and Wetzman (M.V.U.) - [Diagonal Hatching]
- Auchmoody and Smith (M.V.U.) - [Circle]
- Developed Equation (M.V.U.) - [Cross-hatching]