

## ADMINISTRATIVE NOTICE 97-08

**SUBJECT:** Property Tax -- State Tax Commissioner's Policy Statement for the Determination of the In-Place Tonnage Per Acre-Foot of Producing Coal and Other Mined Minerals.

On July 26, 1991, the Department of Tax and Revenue filed Legislative Regulations for the appraisal of producing coal properties and producing other mined mineral properties (see CSR § 110-11-1 et seq. and CSR § 110-1K-1 et seq.). This notice will address these regulation's use of the in-place tonnage per acre-foot for producing coal properties, referenced in CSR § 110-11-3.30 and for other mined mineral properties, referenced in CSR § 110-1K-3.27.

### DISCUSSION

The specific gravity<sup>1</sup> of bituminous coal ranges between 1.15 and 1.5 depending on rank, moisture content, and ash content, and averages 1.32. The regulatory equation for the determination of tons per acre-foot is as follows:

$$\frac{62.4 \text{ lbs/ft}^3 \times \text{ft}^3 \text{ in natural resource}}{2000 \text{ lbs/ton}} \times \text{an acre} \times \text{specific gravity} = \text{tons per acre/ft}$$

Substituting the specific gravity of coal into the formula we find that there are approximately 1800 tons of coal in place per acre-foot as follows:

$$\frac{62.4 \times 43,560 \times 1.32}{2000} = 1,793.97 \text{ or } 1800 \text{ tons per acre foot}$$

It should be noted here that the 1800 tons per acre foot establishes a benchmark for determination of a recovery rate. If the specific gravity of coal being mined is less than or greater

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<sup>1</sup>specific gravity - The ratio of the weight of an object in air to the weight of an equal volume of

than 1.32 then the recovery rate per acre mined should be adjusted accordingly, thus eliminating the potential of inaccurate calculations of acres mined.

Similar calculations for other mined minerals yield the following results:

Limestone	=	3600 Ft. Acre
Sandstone	=	3600 Ft. Acre
Clay/Shale	=	3050 Ft. Acre
Sand/Gravel	=	2400 Ft. Acre
Salt	=	2950 Ft. Acre

For more information concerning the development of the in place tonnage of natural resource properties see CSR § 110-11-1 et seq. and CSR § 110-1K-1 et seq. or contact the Department of Tax and Revenue at (304) 558-3940.

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