STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Craig A. Griffith
State Tax Commissioner

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OFFICE WEST VIRGINIA
SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2013-09

SUBJECT: Property Tax -- State Tax Commissioner's Statement for the Determination of the Soil Productivity Maps for Managed Timberland, Pursuant to § 110 CSR 1H-3.16.

On May 1, 1999, the Legislative Rule for the valuation of timberland and managed timberland (See §§ 110 CSR 1H-1, *et seq.*) became effective. This rule addresses, in section three (3.16), managed timberland soil productivity maps. This notice will discuss development of these maps and reference source materials used in their compilation.

DISCUSSION

The Legislative Rule requires the use of the United States Department of Agriculture Natural Resource Conservation Service (NRCS) Soil Survey Geographic Database (SSURGO) data or the best information available if these data are not available. For the 2013 Tax Year, the Department has used the below referenced soil survey data.

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. 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. 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.

Property Tax Division
P. O. Box 2389
Charleston, WV 25328-2389
Phone (304) 558-3940 FAX (304) 558-1843

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

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Craig A. Griffith
State Tax Commissioner
West Virginia State Tax Department

State Tax Department
Property Tax Division
P. O. Box 2389
Charleston, WV 25328-2389

Operator on Duty 8:30 am - 5:00 pm
Monday through Friday
Phone: (304) 558-3940
FAX: (304) 558-1843