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 March 10, 1999, the State Legislature approved a Legislative Rule for the valuation of
timberland and managed timberland (See § 110 CSR 1H-1 et seq.). This rule addresses, in
section three (3.16), managed timber 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 2002 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 for Tax
Year 2002. 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 $5.00 per sheet through our Property Tax Division
map order section.

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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