

Dave Hardy
Secretary of Revenue



STATE TAX DEPARTMENT

FILED
Dale W. Steager
State Tax Commissioner
2020 JAN 30 A 9:42

OFFICE WEST VIRGINIA
RECORDS OF STATE

ADMINISTRATIVE NOTICE 2020-09

**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 2019 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 the portions of Webster County where no soil data was available. The Department also contracted with Charles Yuill of West Virginia University to determine soil productivity through a GIS mapping technique.

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.

Notice of this determination will be filed in the West Virginia Register.

Issued: January 30, 2020



Dale W. Steager
State Tax Commissioner

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