Coal Taxation in West Virginia

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Introduction

The State of West Virginia levies six different taxes or fees on coal producers. These taxes are:

- Real Property Tax;
- Personal Property Tax;
- Severance Tax;
- Corporation Net Income Tax;
- Special Reclamation Tax;
- Coal Resource Transportation Road Fund.

The funds collected from these taxes are designated to various uses, including supporting the state general revenue fund, reclaiming forfeited mining sites, and distribution back to counties and municipalities in the State. Appendix A provides the estimated total taxes and fees levied or collected on coal in West Virginia for FY 2009 for the six taxes and fees studied in this report.[1]

The **real property tax** is levied on all severable subsurface minerals in addition to the surface value, as coal reserves are defined as real property in West Virginia. The State defines five types of coal property to be subject to property taxation. The mineral interest is appraised differently dependent on the type of coal property where the coal bed is located. The assessed value of coal is determined as 60 percent of the appraised value. The levy rate, determined for each county, is then applied to the assessed value.

The **personal property tax** is levied on the fair market value of the property. Personal property related to the coal industry includes the machinery and equipment used in extracting and processing coal. For appraisal purposes, personal property in West Virginia is identified as industrial and commercial personal property. The fair market value of commercial and industrial personal property is determined by considering the three approaches to value: cost, income, and market data.

The **severance tax** in West Virginia is levied on the privilege of extracting coal from the ground. This tax has three distinct tax rates based on the thickness of the seam: five percent, two percent, or one percent of gross value. A total of 0.35 percent of the severance taxes collected are set aside to benefit the coal producing counties individually, as well as providing funding for each county and municipality in the State. The 0.35 percent tax is included in the five percent, two percent, and one percent severance taxes on coal.

The **workers' compensation tax** is an additional annual severance tax which is levied on the privilege of severing or producing coal in West Virginia. The rate of this tax is currently set at $0.56 per ton of clean coal severed or produced after November 30, 2005. Funds collected from this additional tax are deposited into the Workers' Compensation Debt Reduction Fund and used to pay down the unfunded liability of the Workers' Compensation Program in West Virginia.

The **corporation net income tax (CNIT)** uses federal taxable income to determine West Virginia taxable income. With respect to the corporation net income tax, coal companies are not taxed any differently than other corporations doing business in the state. Both increasing and

decreasing adjustments are used to determine the West Virginia taxable income. The State has instituted a number of changes to the corporation net income tax rates at certain tax year intervals. These changes are made available in Table 3.

Beginning July 1, 2009, the **Special Reclamation Tax** levies a tax on clean coal mined in the State at a rate of $0.0144 per ton. Previously, the tax levied both a base tonnage tax and an additional tax per ton of clean coal mined in the State. Through the end of FY 2009, the base tax and additional tax were set at $0.074 per ton clean coal mined and $0.07 per ton clean coal mined, respectively. The two taxes are combined beginning in FY 2010. The money collected from this tax benefits the Special Reclamation Fund and the Special Reclamation Water Trust Fund.

West Virginia also imposes a **special permit fee** on vehicles used to transport coal on the coal resource transportation system (CRTS). The amount of the fee varies by the type of vehicle used and the maximum weight allowance. The fees collected are held in the **coal resource transportation road fund**. The money collected in this fund is used to construct and maintain both public roads and bridges in counties where coal is transported. An additional fee of $0.05 per ton is also collected on vehicles with a gross weight in excess of 88,000 pounds.

Real Property Tax on Coal

The State of West Virginia determines the appraised value of coal using the income approach to find fair market value. Before coal is severed from the ground, a real property tax is levied on the present worth of future income of coal in situ. To determine the present worth, the tons of coal held in the ground and the approximate time of mining are estimated and then discounted to determine the current value. The appraised value of the real property tax on coal property varies based on the type of property being taxed. The five types of coal property valued for real property taxation purposes in West Virginia are:

- Active mining property;
- Reserve coal property;
- Unmineable coal property;
- Mined-out coal property;
- Barren coal property.

Active Mining Property

Active mining property refers to a mineable coal bed where a coal mining operation is actively taking place. In order to mine coal, a mining permit must be obtained. To qualify as a mineable coal bed, the seam thickness of the coal must be at least 30 inches. The present value of the property is calculated by taking a weighted average of the previous three years of production figures and converting these production figures into estimated income. Estimated income is determined from production figures by using the average prices per ton for steam and metallurgical coal (Burgess 2010). The present worth is then determined through discounting.

An active acre on active mining property is defined as the mineable acreage of a coal bed which will be exhausted prior to the maximum mine life. Mine life for active mining properties is 15 years for underground mines and five years for surface mines. A coal bed's value per active acre cannot be less than the present value per acre of the coal bed on active mining property.[2] Appendix B shows the estimated property tax appraisals on permitted (producing) and non-permitted (non-producing) coal properties for FY 2009.

Reserve Coal Property

Reserve coal property in West Virginia is defined as property which is not currently being actively mined. In the case of coal property in West Virginia, the mineral rights to the coal are owned separately from the surface rights to the land. The valuation of reserve coal property introduces the Reserve Coal Valuation Model. This model uses six reserve coal bed valuation factors to determine the estimated value of reserve coal property. These six factors are:

- Market interest factor;
- Market mineability factor;
- Prime coal bed factor;
- Environmental factor;
- Use conflict factor;
- Volatility factor.

When appraising reserve coal property, each factor is considered based on when mining is estimated to begin. These factors are measured and labeled as a factor of 20, a factor of 40, or a factor of 80. The values for all six valuation factors are added together and divided by three (representing the three possible factor values of 20, 40, and 80) and rounded to the nearest of 20, 40, or 80. The result of this calculation is the coal bed index factor.

In general, a factor valuation of 20 represents a "good bucket," which would be roughly equal to $1,000 per acre. A factor valuation of 40 represents a "medium bucket," which would be roughly equal to $100 per acre, and a factor valuation of 80 represents a "bad bucket," which is roughly equal to $5 per acre. The minimum valuation of reserve coal property in West Virginia is $5 per acre. As used in this section, "buckets" is a term used to refer to the quality of the coal seams. The values of 20, 40, and 80 refer to the approximate number of years remaining in which the coal will be mined.

The appraised value of reserve coal property is represented by the present worth formula,[3] provided in Equation 1.

Equation 1: Present Value per Acre of Reserve Coal Property

$$\frac{\frac{\$}{ac}}{bed} = \left(\frac{\$}{mmBTU}\right)(ROY)[1"(BTU+S)]\left[\left(\frac{1}{(1+I)^{(t+0.5)}}\right)\left(\frac{1}{10^6}\right)\right](BTU)(2000)(1800)(RR)(Thk)$$

Where:

- $\frac{\frac{\$}{ac}}{bed}$ represents the present value per acre of an individual coal bed on a property;
- $\frac{\$}{mmBTU}$ represents the coal price (FOB source) per million BTU;
- ROY represents the average royalty rate;
- $1"(BTU + S)$ represents BTU and sulfur adjustment factor;
- $\frac{1}{(1+I)^{(t+0.5)}}$ represents standard mid-year present worth factor;
- BTU represents the BTU content of one pound of dry coal[4] by coal bed by location;
- 2000 represents 2000 pounds per ton conversion factor;
- 1800 represents 1800 tons per acre foot conversion factor;
- RR represents the clean coal recovery rate;
- Thk represents the coal bed thickness in feet.

The **coal price per million BTU** variable represents the sale price of coal over the past year. This figure is determined annually through surveys given to power plants and coal sale information sources on the sale price of coal. Coal prices from the past year are averaged to create each annual figure.

The **royalty rate** is determined through an annual survey of the leasers of coal operating leases in the State. In this case, the surveys are given to as many operating leases as possible. An average royalty rate value is calculated from the results of these surveys. The final figure is generally between five percent and six percent.

The **BTU and sulfur adjustment factor** refers to coal mined in a particular area. The BTU and sulfur content of coal is determined in the seams located in that area. Seam locations and thicknesses are obtained through mapping completed by the West Virginia Geological and Economic Survey (WVGES). The WVGES additionally determines the BTU and sulfur contents of each coal bed. Coal with lower sulfur content is given a higher value. This higher value translates into higher prices for that coal. Similarly, the BTU content per pound of dry coal by coal bed location measures the BTU content of coal in a particular seam. Coal with a higher BTU has a higher value.

The **mid-year present worth** factor is a key component in determining the worth of coal. The *I* in this factor represents the discount rate (capitalization rate) and the *t* variable is a time factor denoting the estimated time of mining as 20, 40, or 80 previously described. The exponent $(t + 0.5)$ expresses time as a mid-year factor. This variable uses a capitalization rate, which is calculated as approximately 13.3 percent for 2009.

To determine the capitalization rate used for coal valuation, a discount rate component is considered. The discount rate is determined through five subcomponents:

- Safe rate;
- Nonliquidity rate;
- Risk rate;

- Management rate;
- Inflation rate.

The **safe rate** is similar to the rate of return on an investment which poses low risk. This rate is calculated by taking a three year average of interest rates. The interest rates utilized are those given on 13 week US Constant Maturity Treasury Yields.[5]

Determining the **nonliquidity rate** begins with a yearly study which estimates the length of time coal property is for sale before being sold. This length of time is then used to determine the US Constant Maturity Treasury Yields which has a comparable time differential. The only requirement is that the US Constant Maturity Treasury Yields must be greater than 13 weeks. The nonliquidity rate, then, is the interest differential between the selected US Constant Maturity Treasury Yields and the 13 week US Constant Maturity Treasury Yields.

Estimating the **risk** of coal property investment involves the interest rates applied to loans for the purchase and/or development of coal properties. These interest rates are determined by first taking the prime rate as established "in the economic indicators prepared by the Council of Economic Advisors for the Joint Economic Committee." [6] Then two percent is added to the rate and an average is calculated of the rates of the past three years. The interest differential is taken between this three year average and the three year average of 13 week US Constant Maturity Treasury Yields, as determined previously, to calculate the risk rate.

By Rule, the **management rate** is a fixed rate of 0.5 percent.

The Tax Commissioner is responsible for determining an appropriate price index from the United States Department of Labor's Bureau of Labor Statistics (BLS). Using this price index from the BLS, interest rates from the past three years will be collected and used to estimate the **inflation rate**.

From these five subcomponents of the discount rate, the statewide capitalization rate used to value coal is calculated. The safe rate, nonliquidity rate, risk rate, and management rate are added together. The inflation rate is then subtracted from this figure. A non-inflating income series is assumed in the calculation of the capitalization rate. Table 1 provides rate information for the past three years.

Table 1: Capitalization Rate Factors

	2009	2008	2007
Safe Rate	0.150%	1.390%	4.470%
Nonliquidity Rate	0.320%	0.430%	0.050%
Risk Rate[1]	-	13.017%	10.479%
Management Rate	0.500%	0.500%	0.500%
Inflation Rate	2.700%	0.100%	4.100%

Source: West Virginia State Tax Department, Property Tax Division.

[1] Risk rates are unavailable at this time for 2009.

The **clean coal recovery rate** is dependent on the type of mining. For active mines, the clean coal recovery rate is the percentage of tons of clean coal extracted. This rate is represented by the tons of coal mined subtracted from the total tons of coal located in the bed. For reserve coal property, the clean coal recovery rate is the percentage of the tons of clean coal expected to be extracted when mining occurs. The clean coal recovery rate for reserve coal properties is determined by considering the total tons of coal estimated in the coal bed as well as the estimated recoveries from both mining and cleaning of the coal.[7]

After the present value per acre of a coal bed has been determined from Equation 1, this value is multiplied by the number of mineable acres of the coal seam and the aggregate ratio. The aggregate ratio is determined from a number of other variables and is not dependent on any one coal bed. To begin to determine the aggregate ratio, the aggregate value[8] of all unmined coal in the State is determined. This value is shown in Equation 2.

Equation 2: Aggregate Value

$$AgVal = \frac{(Avgerage\ Coal\ Price)(Avgerage\ \ Royalty\ Rate)(Annual\ Production)}{Capitalization\ Rate}$$

The aggregate active value is determined next. The aggregate active value is the value of all active acres on active mining property in the State summed together.[9] Subtracting the aggregate active value from the aggregate value yields the aggregate reserve value, which is then divided by the aggregate reserve index to calculate the aggregate ratio. The aggregate reserve index is calculated by adding the values of every individual property coal bed together.[10] This aggregate ratio is currently calculated at 0.9388, approximately.

To better illustrate the process of valuing reserve coal property in West Virginia, the following example[11] of Equation 1 is provided. Assume there is a fictional coal bed, called Coal Bed A, which is located on reserve coal property in West Virginia. To calculate the present value per acre of Coal Bed A, certain variables must be identified. The following variables are assumptions for Coal Bed A:

- The sale price per million BTU is $2.00;
- The average royalty rate is 5 percent;
- The BTU and sulfur adjustment factor for Coal Bed A, which is determined by the WVGES for each coal bed, is 1.2, due to a high BTU and low sulfur content;
- The BTU content per pound of dry coal is 14,000 BTU;
- The clean coal recovery rate is 60 percent;
- The thickness of the seam of coal in Coal Bed A is 5 feet;
- There are 1,000 mineable acres in Coal Bed A;
- Coal Bed A is a T20 reserve coal property;
- The mid-year present worth factor of Coal Bed A is 0.07732.

The final variable, the standard mid-year present worth factor, is calculated as follows. Assuming the current approximate coal capitalization rate, 13.3 percent, and that Coal Bed A is T20, the formula for the present worth factor would be:

$$Present\ Worth = \frac{1}{(1+I)^{(t+0.5)}} = \frac{1}{(1+.133)^{(20+0.5)}} = 0.07732$$

Inserting each of the assumed variables mentioned above into Equation 1, the present value per acre of Coal Bed A can be calculated.

$$PV/ac. = (\$2.00)(.05)(1.2)(0.07732)\left(\frac{1}{10^6}\right)(14{,}000)(2000)(1800)(0.6)(5) = \$1{,}402.89$$

The present value per acre of Coal Bed A is then multiplied by the number of mineable acres (1,000 mineable acres are assumed in this example) and the aggregate ratio. The result of this calculation is the adjusted individual coal bed value of Coal Bed A and is provided in the equation below.

$$Adj.Val._{Coal\ BedA} = (\$1{,}402.89)(1{,}000)(0.9388) = \$1{,}317{,}036.96$$

Thus the adjusted individual coal bed value of fictional Coal Bed A, under the assumptions provided above, is $1,317,036.96.

The value of this fictional coal bed is relatively large due to a few factors. This fictional Coal Bed A is assumed to be a T20 coal bed, which increases its value per acre because it is likely to be mined in the near future. The thickness of the coal seam of fictional Coal Bed A is 5 feet, which increases the amount of reserve coal in the bed. The assumption of 14,000 BTU per pound of dry coal, a reasonable though high assumption of BTU content, and an assumption of low sulfur content raises the BTU and sulfur adjustment factor substantially. The higher BTU and lower sulfur content likewise increases the value of Coal Bed A.

Unmineable Coal Property

Coal beds with seams of less than 30 inches are considered unmineable in this State. The appraised value of unmineable coal property is determined by one of two scenarios. The first includes properties where either each coal bed located on the property is unmineable or where a portion of the coal beds located on the property are unmineable and the other portion is mined-out. In this case, the property is valued at $5 per deed acre.[12] Otherwise, property where at least an acre of a coal bed is unmineable but other portions are mineable is valued by first determining which coal bed has the smallest amount of unmineable acreage. The value of this property is then determined by multiplying $5 by the number of unmineable acres in that coal bed.

Mined-Out Coal Property

Mined-out coal property includes coal beds, or portions of coal beds, where previous mining operations have removed coal to the extent that no additional coal could be extracted by "generally accepted mining practices and suitable equipment."[13] As with unmineable coal property, mined-out coal property is valued one of two ways. If a property includes only mined-out coal beds, then that property is valued at $1 per deed acre. However, if a property includes at least one acre of mined-out coal while the remaining portions of the coal bed are mineable, that property is valued by determining which coal bed has the smallest amount of mined-out coal acreage and then multiplying $1 times the number of mined-out acres in that coal bed.

Barren Coal Property

Barren coal property is property where coal has either eroded away or never existed, yet coal rights, severed from the surface rights, of the property are still owned. If all coal beds on a piece of property are barren, then the appraised value of that property is $1 per deed acre. However, if at least an acre of any coal bed is barren while the remaining portion is mineable, the property is valued by first determining which coal bed has the smallest amount of barren acreage and then multiplying $1 times the number of barren acres in that coal bed.

To calculate the total cost appraisal for coal properties, the appraised values per acre of each of the five coal properties explained above are summed together. Once the appraised value of coal property is determined, the assessed value is calculated. The assessed value of coal property is 60 percent of the appraised value. Finally the tax rate, or levy rate, is applied to the assessed value. Though levy rates vary by county, an estimate of the taxes levied on coal property can be obtained using the average statewide levy rate. Currently, this average rate is approximately 2.05 percent for TY 2009.

Personal Property Tax on Coal

Coal-related personal property valued for property taxation in West Virginia is considered commercial and industrial personal property. This type of personal property includes not only the machinery and equipment used to extract and process coal, but also furniture, fixtures, inventory, materials, and supplies.[14] Whether commercial and industrial personal property is subject to personal property taxation in West Virginia depends on the location of the property and the residency of the owner. Commercial and industrial personal property is subject to personal property taxation in West Virginia if either:

- The owner of the commercial and industrial personal property resides in West Virginia, so long as the property is not permanently located in another state and taxed as personal property in that state; or
- The commercial and industrial personal property is located in West Virginia regardless of whether the owner resides in West Virginia or another state.

Commercial and industrial personal property is appraised by determining the fair market value of the equipment or machinery being valued. Three valuation approaches are considered when valuing this type of property:

- Cost approach;
- Income approach; and
- Market data approach.

Cost Approach

Determining fair market value through the cost approach takes three different figures into consideration: the replacement cost of the improvements, amount of accrued depreciation, and the estimated land value. Equation 3 shows the relationship of these figures.

Equation 3: Fair Market Value (Cost Approach)

$$FMV_{CA} = (Replace.Cost - Accrued\ Depr.) + Est.Land\ Value$$

Where:

- FMV_{CA} represent fair market value using the Cost Approach;
- $Replace.Cost$ represents the replacement cost;
- $Accrued\ Depr.$ represents the amount of accrued depreciation;
- $Est.Land\ Value$ represents the estimated land value.

In determining the amount of accrued depreciation, three types of depreciation are considered:

- Physical deterioration;
- Functional obsolescence;
- Economic obsolescence.

Income Approach

Using the income approach to determine the fair market value of commercial and industrial personal property is essential in measuring the property's ability to produce income.[15] Future income of the property is estimated and then discounted to calculate the present worth of the property. To calculate the fair market value using the income approach, the annual economic rent, which is defined as the amount of rent that would be charged to rent the piece of personal property at the time of the appraisal, and the capitalization rate are used. Equation 4 shows the relationship between these two values.

Equation 4: Fair Market Value (Income Approach)

$$FMV_{IA} = \frac{Economic\ Rent}{Capitalization\ Rate}$$

Where:

- FMV_{IA} represent fair market value using the Income Approach;
- $Economic\ Rent$ represents the annual economic rent of the personal property;
- $Capitalization\ Rate$ represents the capitalization rate, which is currently calculated at approximately 12.1 percent.

Market Data Approach

To determine the fair market value of commercial and industrial personal property through the market data approach, the selling prices of properties which are comparable to the property being appraised are considered.[16]

Though all three approaches to determining the fair market value of commercial and industrial personal property are considered, the cost approach is often the best approach to use for the appraisal. The income and market data approaches are frequently difficult to use due to availability of information. The future income and benefits of the commercial and industrial property is often difficult to determine, thus making the income approach a more unreliable appraisal method for this type of valuation. The market approach is likewise difficult to determine due to the irregular availability of sales data.

Similar to the appraisal and assessment of real property, once coal-related personal property is appraised in West Virginia, the assessment is determined to be 60 percent of the appraisal. For taxation purposes, coal-related personal property is considered to be Class III property and is thus subject to the same levy rate as coal-related real property in this State. The current average statewide levy rate is approximately 2.05 percent for TY 2009. The estimated tax appraisals on coal-related personal property in the State are included in Appendix C.

Severance Tax on Coal

The base severance tax on coal in West Virginia is set at five percent of the gross value of coal produced in both surface and underground mines. Gross value is defined as the market value of the natural resource produced after it has been severed and processed.[17] Coal processing in West Virginia includes both cleaning and sorting the severed coal.

The severance tax on coal can be reduced under certain circumstances. If the coal seam being mined is of an average thickness of 37 inches to 45 inches, the severance tax is reduced to two percent of the gross value of coal produced. If the coal seam being mined is of an average

thickness of less than 37 inches, the severance tax is reduced to one percent of the gross value of coal produced.

Some limitations to the reduced severance tax rate on coal production do exist. The reduced rate is applicable to new underground mining processes which began after the year 1993. However, the average seam thickness must be less than 45 inches to be reduced. Existing mines which have not produced coal from seams less than 45 inches in thickness in the 180 days preceding the effective date of this subsection (the year 1993) qualify as well.[18]

Distribution of Funds

The funds collected from severance taxes are distributed into five categories:

- Excess Coal Transfer;
- Infrastructure Fund;
- General Revenue Fund;
- Local Governments;
- Tax Department Administration.

The distribution of severance taxes collected for FY 2006 to FY 2008 is detailed in Table 2.

Table 2: Coal Severance Tax Distributions
FY 2006 to FY 2008

Distribution	FY 2008	FY 2007	FY 2006
General Revenue Fund	$258,330,299.41	$243,251,393.22	$242,952,781.77
Infrastructure Fund	$21,298,502.26	$18,286,142.79	$16,194,749.58
Local Governments Fund	$27,364,126.09	$26,019,183.96	$24,190,831.26
Tax Department Administration	$35,000.00	$35,000.00	$35,000.00
Excess Coal Transfer Fund[1]	$28,000,000.00	$10,414,000.00	$0.00
Total	**$335,027,927.76**	**$298,005,719.97**	**$283,373,362.61**

Source: West Virginia State Tax Department, Research and Development Division.
[1] The Excess Coal Transfer Fund began July 1, 2007 and ended June 30, 2009.

Excess Coal Transfer Fund

The Excess Coal Transfer Fund distribution began after the end of FY 2006 and will not be continued after FY 2009, so figures are provided for FY 2007 and FY 2008 only. Money is transferred to this fund on June 30 of each fiscal year from estimates projected on the amount of severance taxes to be collected. The Excess Coal Transfer Fund is used to accelerate the repayment of the unfunded liability of the Old Workers' Compensation Debt Fund.

The net amount of severance taxes is estimated for the current fiscal year. This amount includes all severance taxes with the exception of the amount to be distributed to local governments and the $35,000 for the Tax Department. Once this figure is determined, the difference between the net amount of severance tax collected in the current fiscal year and FY 2006 is calculated.[19] The Excess Coal Transfer is then 50 percent[20] of this figure.

Infrastructure Fund

Beginning July 1, 1998, the first $24 million collected from severance taxes on natural resources[21] at the beginning of each fiscal year will be deposited into a fund called the Infrastructure Fund.[22] Because the $24 million is collected from the first severance taxes paid, regardless of the type of natural resources being severed, the amount deposited by any one natural resource depends on when tax payments are made. For example, for FY 2006 the Infrastructure Fund amount of severance taxes collected on coal alone was just over $16 million of the total $24 million deposited in the fund. Money collected in this fund is used by the Water Development Authority for loans and grants.

General Revenue Fund

The remaining money collected from the severance tax on coal which is not distributed to any other category is held in the General Revenue Fund. Funds collected from the 0.35 percent additional severance tax, to be distributed to counties and municipalities in the State and discussed below, are held in the General Revenue Fund until being disbursed.

Local Governments Fund and Tax Department Administration

The distributions for “Local Governments Fund” and “Tax Department Administration” are the amounts distributed from the “county coal revenue fund” and the “all counties and municipalities coal revenue fund,” as well as the $35,000 set aside annually for administration of the funds by the Tax Department. The methods for determining these values are set by statute and examined in more detail in the subsections below.

It should be noted that the amounts distributed to local governments in Table 2 are not 0.35 percent of the total severance taxes for any of the three fiscal years provided. This occurs because tax credits for coal are not deducted from the amount set aside for counties and municipalities. Rather, tax credits are deducted from the amount for the State. Therefore the county and municipality figure is calculated by the total amount of severance taxes before tax credits are deducted multiplied by 0.35 percent. The state amount is the total amount of severance taxes minus coal tax credits.

The 0.35 percent severance tax is used to benefit counties and municipalities in the state. This severance tax is included in the five percent base severance tax on the gross value of coal, as well as in the reduced tax rates of two percent and one percent of gross value, as defined above. The State Tax Commissioner withholds a total of $35,000 each year from the proceeds to cover

the management of this tax.[23] The remaining money collected through this tax is set aside specifically for two coal revenue funds which benefit West Virginia counties and municipalities.

These funds are the:

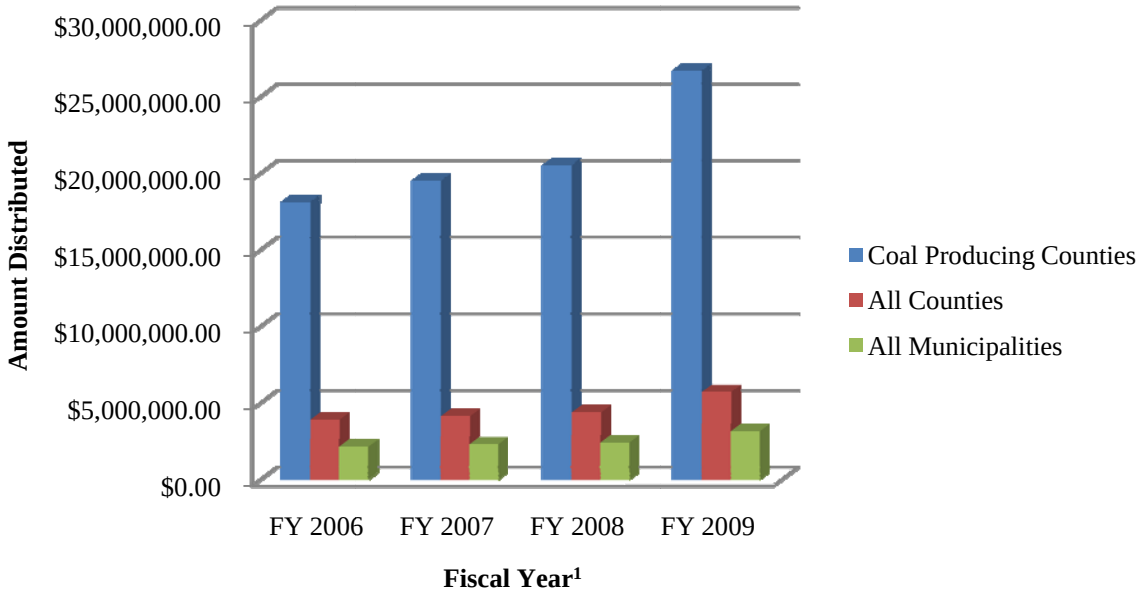
- County coal revenue fund; and
- All counties and municipalities coal revenue fund.

Severance Tax Distributions to Local Governments

Of the remaining proceeds for these funds, 75 percent is directed toward the "county coal revenue fund" and the remaining 25 percent is directed toward the "all counties and municipalities coal revenue fund." The county coal revenue fund is returned to the county in which the coal is extracted. The all counties and municipalities coal revenue fund is distributed to all counties, including the coal producing counties, and municipalities in the state.

The money available in each fund is distributed to each respective county and municipality (in the amount each county and municipality is entitled) quarterly. Prior to the quarterly dates on which payments are made to counties, the West Virginia State Treasurer determines the amount available to be dispersed in each fund. Figure 1 provides the fiscal year distributions of the funds for FY 2006 through FY 2009.

Figure 1: Total Distribution to Counties and Municipalities



Source: West Virginia State Treasurer's Office.
[1] FY 2009 includes figures from September 2008, December 2008, April 2009, and June 2009. FYs 2006-2008 includes figures from October, January, April, and June for applicable years.

County Coal Revenue Fund

To determine the amount of the "county coal revenue fund" which will be distributed to each coal-producing county, the percentage of coal mined in each coal-producing county is multiplied by the total amount of available money in the fund. Equation 5 illustrates this calculation.

Equation 5: Distribution to Coal Producing Counties Calculation

$$Amount\ Due\ County\ A = Total\ in\ Fund \times \frac{Total\ Tons\ Mined\ in\ County\ A}{Total\ Tons\ Mined\ in\ State}$$

Where:

- $Amount\ Due\ County\ A$ represents the amount owed to County A for the previous quarter;
- $Total\ in\ Fund$ represents the total amount of money in the "county coal revenue fund" available to be dispersed;
- $Total\ Tons\ Mined\ in\ County\ A$ represents the total number of tons of coal mined in County A during the previous quarter.
- $Total\ Tons\ Mined\ in\ State$ represents the total number of tons of coal mined in the State during the previous quarter.

County A, as used in the equation above, shows the general calculation used to determine the amount of funds due to each county. This calculation is made quarterly for each coal-producing county in the State of West Virginia. Appendix D includes the amount of money distributed to each coal-producing county for Fiscal Years 2006 to 2009.

All Counties and Municipalities Coal Revenue Fund

Determining the amount of the "all counties and municipalities coal revenue fund" to be distributed to each county and municipality in the state is slightly more complex. These calculations require the use of population information as provided by the most recent collected by the 10 year United States Census. The State Treasurer begins the calculations by multiplying the total amount of money available in the fund by the population in each county represented as a percentage of the total state population. This value, the county's base share, is shown in Equation 6.

Equation 6: Distribution to All Counties (Calculation 1)

$$County\ A's\ Base\ Share = (Total\ in\ Fund) \times (\%\ Population\ of\ County\ A)$$

Where:

- $County\ A's\ Base\ Share$ represents the initial amount of the "all counties and municipalities coal revenue fund" allocated to County A for the previous quarter;

- $Total\ in\ Fund$ represents the total amount of money in the "all counties and municipalities coal revenue fund" available to be dispersed;
- $\%\ Population\ of\ County\ A$ represents the population of County A as a percentage of the total state population.

Once the county's base share for each county has been determined, two separate calculations are performed to determine the amount of the fund to be paid to each county and the amount of the fund to be paid to each municipality within each county. To determine the portion of the fund due to each county, the county's base share is multiplied by the population of all unincorporated areas in the county represented as a percentage of the county's total population. This value is shown in Equation 7.

Equation 7: Distribution to All Counties (Calculation 2)

$$Amount\ Due\ County\ A = (County\ A's\ Base\ Share) \times (\%\ Population\ Uninc.\ in\ A)$$

Where:

- $Amount\ Due\ County\ A$ represents the amount owed to County A for the previous quarter;
- $County\ A's\ Base\ Share$ represents the initial amount of the "all counties and municipalities coal revenue fund" allocated to County A for the previous quarter;
- $\%\ Population\ Uninc.\ in\ A$ represents the population of all unincorporated areas in County A as a percentage of the total population of County A.

The calculation to determine the amount due to each municipality in each county is a two step process. The first step is to determine the municipalities' portion of the county's base share. To do so, the county's base share, as calculated in Equation 6, is multiplied by the population of all municipalities in the county represented as a percentage of the total population in the county. This value is shown in Equation 8.

Equation 8: Distribution to All Municipalities (Calculation 1)

$$Municipalities'\ Portion = (County\ A's\ Base\ Share) \times (\%\ Population\ Munic.\ in\ A)$$

Where:

- $Municipalities'\ Portion$ represents the portion of County A's base share allocated to the municipalities in County A for the previous quarter;
- $County\ A's\ Base\ Share$ represents the initial amount of the "all counties and municipalities coal revenue fund" allocated to County A for the previous quarter;
- $\%\ Population\ Munic.\ in\ A$ represents the population of all municipalities in County A as a percentage of the total population of County A.

The municipalities' portion of the county's base share, as calculated in Equation 8, is then multiplied by the population of each municipality in the county represented as a percentage of the total population of all municipalities in the county. This determines the amount of the "all counties and municipalities coal revenue fund" which is due to each municipality in each county in West Virginia. This value is shown in Equation 9.

Equation 9: Distribution to All Municipalities (Calculation 2)

$$Amount\ Due\ Municipality\ 1 = (Municipalities'\ Portion) \times (\%\ Pop.\ Munic.1\ in\ A)$$

Where:

- $Amount\ Due\ Municipality\ 1$ represents the amount owed to Municipality 1 for the previous quarter;
- $Municipalities'\ Portion$ represents the portion of County A's base share allocated to the municipalities in County A for the previous quarter;
- $\%\ Pop.\ Munic.1\ in\ A$ represents the population of Municipality 1 in County A as a percentage of the total population of all municipalities in County A.

As was stated previously, "County A" and "Municipality 1," as used in Equation 6 to Equation 9, show the general calculations used to determine the amount of funds due to each county and municipality from the "all counties and municipalities coal revenue fund." These calculations are computed quarterly for each county and municipality in the State of West Virginia.

Appendix E includes the money distributed to each county from the "all counties and municipalities coal revenue fund," as determined through calculation of Equation 7 for each county in West Virginia for FYs 2006 to 2009. Similarly, Appendix F includes the money distributed to each municipality from the "all counties and municipalities coal revenue fund," as determined through calculation of Equation 9 for each municipality in West Virginia for the same time period.

The money received by each county and municipality in West Virginia from either or both of the coal revenue funds is required to go into a "coal severance tax revenue fund," which is created by each county and municipality.[24] With few restrictions, the money deposited in this fund is to be used as each county commission or municipality's governing body "determine[s] to be in the best interest of the people of its respective county or municipality."[25]

West Virginia Code restricts 25 percent of the money in the "coal severance tax revenue fund," at most, to be allowed to be budgeted for "personal services."[26] At a minimum, 75 percent of the "county coal revenue fund" money received must be allocated to the coal-producing areas in the county. Additionally, each county and municipality in the state must annually submit a budget for the upcoming fiscal year describing how money received through these funds will be used. These budgets are due to the State Tax Commissioner by March 28.

Workers' Compensation Tax

The workers' compensation tax is an additional annual severance tax levied on the privilege of severing or producing coal in West Virginia. The rate of this tax is currently set at $0.56 per ton of clean coal severed or produced after November 30, 2005. Funds collected from this additional tax are deposited into the Workers' Compensation Debt Reduction Fund and used to pay down the unfunded liability of the Workers' Compensation Program in West Virginia.[27] The amount of Workers' Compensation Tax related to coal severance for CY 2008 is estimated to be $80 million.

Corporation Net Income Tax on Coal Companies

The corporation net income tax[28] (CNIT) uses an allocation of federal taxable income figures to determine the West Virginia taxable income of corporations which have business operations in West Virginia. Coal companies are taxed using the same method as any other company doing business in the State. To determine the West Virginia taxable income, positive and negative adjustments are made to the corporation's federal taxable income. The majority of the add backs to the corporation net income tax are items which are exempt from the federal income tax. Examples are interest received on state and local bonds not issued for West Virginia entities, taxes paid to foreign governments, and operating losses from operations outside the United States.

Corporations are allowed to deduct from the corporation net income tax certain items which are included in their federal tax liability. Included are state tax refunds and over payments, employee contributions to medical savings accounts, and deductions received from foreign operations corporations.

The tax rate is then applied to the West Virginia taxable income figure. These tax rates have changed several times since the corporation net income tax was created in 1967. Feeling that the corporation net income tax rate made the state unattractive to businesses, the legislature, at the request of the governor, has begun the process of reducing the rate from 9 percent to 6.5 percent over a 12 year period. This reduction will make the corporation net income tax rate closer to the United States' average as well as the rates of surrounding states. The past and future changes to the tax rate are provided in Table 3.

Table 3: Corporation Net Income Tax Rates

Effective Dates	Tax Rate
After June 30, 1967 until January 1, 1983	6%
On or after January 1, 1983 until July 1, 1987	
Taxable income less than $50,000	6%
Taxable income greater than $50,000	7%
On or after July 1, 1987	9.75%
On or after July 1, 1988 until July 1, 1989	9.6%
On or after July 1, 1989 until July 1, 1990	9.45%
On or after July 1, 1990 until July 1, 1991	9.3%
On or after July 1, 1991 until July 1, 1992	9.15%
On and after July 1, 1992	9%
On or after January 1, 2007	8.75%
On or after January 1, 2009	8.5%
On or after January 1, 2012	7.75%
On or after January 1, 2013	7%
On or after January 1, 2014	6.5%

Source: WV Code §11-24-4.
[1] All tax rates are a percentage of the applicable West Virginia taxable income.

An apportionment formula is used to determine the amount of income to be taxed by the State of West Virginia. The factors involved in this calculation are:

- Apportionable Income;
- West Virginia property factor;
- West Virginia payroll factor;
- West Virginia sales factor.

The three factor formula is given in Equation 10.[29]

Equation 10: Apportionment Formula

$$WV\ Tax.Inc. = Apportionable\ Income \times \left(\frac{\frac{WV\ Prop}{All\ Prop} \times \frac{WV\ Payroll}{Total\ Payroll} \times 2\left(\frac{WV\ Sales}{All\ Sales}\right)}{4} \right)$$

Where:

- $WV\ Tax.Inc.$ represents the West Virginia taxable income.
- $Apportionable\ Income$ represents the portion of a company's gross income received in West Virginia.

- *WV Prop* represents the average value of both real and tangible personal property which was either owned or rented by the taxpayer as used in West Virginia for the current taxable year;
- *All Prop* represents the average value of both real and tangible personal property which was either owned or rented by the taxpayer as reported for federal taxation purposes for the current taxable year;
- *WV Payroll* represents the compensation paid by the taxpayer in West Virginia for the current taxable year;
- *Total Payroll* represents the compensation paid by the taxpayer as reported for federal taxation purposes for the current taxable year;
- *WV Sales* represents the difference between gross receipts received from transactions in the State and the returns and allowances to those gross receipts of the taxpayer for the current taxable year;
- *All Sales* represents the gross receipts received from transactions as reflected in the taxpayer's gross income reported for federal taxation purposes for the current taxable year.

Movable personal property is allocated on the basis of the days in West Virginia. Note that the sales factor is double weighted (50 percent) while the property and payroll factors are each weighted at 25 percent.

Special Reclamation Fund and Special Reclamation Water Trust Fund

In a 2006 report conducted by the Center for Business and Economic Research (CBER) at Marshall University, the then-current base tax of $0.07 per ton on clean coal mined in West Virginia is projected to keep the Special Reclamation Fund[30] "comfortably solvent through 2026" (CBER 2006). In the CBER study, the tax could be lowered to $0.05 per ton of clean coal mined after recovery of legacy sites which were forfeited before FY 2002 is completed after FY 2009. At this point, the $0.05 per ton tax would allow the Special Reclamation Fund to maintain at least "150 percent of annual liabilities through 2026" and the additional $0.07 per ton tax could be ended without damaging the SRF (CBER 2006).[31]

Money collected for the Special Reclamation Fund is used to reclaim forfeited areas where surface mining operations have altered the preexisting environment. In other words, the Special Reclamation Fund provides funds to restore the land to its original, or as near as possible, condition before mining began. Money collected for the Special Reclamation Water Trust Fund provides funding for water treatment, including acid mine drainage (AMD) treatment, on surface mining sites.

After approval but before issuance of a surface mining permit, the operator must provide a penal bond payable to the State of West Virginia.[32] The bond pledges that the requirements of both the permit and WV Code §22-3-11 will be fulfilled. The penal amount must be between $1,000 and $5,000 per acre with a minimum bond amount of $10,000. The bond must cover either the permit area as a whole or the fraction on which surface mining operations will be conducted.

Currently the special reclamation tax is levied on coal surface mining operations. The funds collected from this tax are used by the Secretary of the Department of Environmental Protection (DEP) to finance both the Special Reclamation Fund and the Special Reclamation Water Trust Fund.

Clean coal subject to this tax may come from any one of three sources:

- Through severing;
- From a refuse pile or slurry pond;
- From "other mining methods extracting a combination of coal and waste material as part of a fuel supply."[33]

On April 10, 2009, SB600 was passed to alter the distribution of the taxes collected for these funds. Effective July 1, 2009, the special reclamation tax will be $0.0144 per ton of clean coal mined. The money collected will be distributed to each fund at the discretion of the Secretary of the Department of Environmental Protection. Clean coal may still be obtained by any of the three methods listed above. The special reclamation tax will be evaluated in two year intervals by the WV Legislature.

For FY 2006, Special Reclamation Tax collections were $24,361,109. In FY 2007 collections had dropped to $17,055,489, and by FY 2008 Special Reclamation Tax collections had decreased to $13,864,230.

Coal Resource Transportation Road Fund

The West Virginia Public Service Commission (PSC) is responsible for managing a permit program for motor vehicles using coal resource transportation roads to transport coal in the State. The eligible coal resource transportation roads include state-maintained and public roads in certain counties in West Virginia.[34] Two lists of the counties in which these roads are located are given below. For a full listing of exact roads in each county, refer to the West Virginia Code citation provided. Maps of each county with at least one coal resource transportation road are available from the West Virginia Department of Transportation (DOT).

Specific public and state maintained roads in ten large coal-producing counties in the State are included in the coal resource transportation road permitting program. Approval of new routes in these counties for coal transportation roads are the responsibility of the West Virginia Division of Highways (DOH). These counties are:

- Boone;
- Fayette;
- Lincoln;
- Logan;
- McDowell;
- Mercer;
- Mingo;

- Raleigh;
- Wayne;
- Wyoming.

Specific public and state-maintained roads in eight additional counties in the State are included in this permitting program. Approval of new and existing routes in these counties for coal transportation roads are the responsibility of the Coal Resource Transportation Designation Committee (CRTDC), as established in HB 3089 (2005). These counties are:

- Braxton;
- Clay;
- Greenbrier;
- Kanawha;
- Nicholas;
- Ohio;
- Upshur; [35]
- Webster.

Signs are posted on coal resource transportation routes to identify the roads as such by the West Virginia DOH. The signage includes a toll-free phone number, maintained by the PSC, available to motorists to report poor driving of the coal trucks or trucks in violation of the law. Motor vehicles under the special permit are required to have this phone number clearly displayed as well.[36] The DOH also defines the weight limits for motor vehicles transporting coal on these roads.

The amount of the special permit is determined by the type of vehicle and its maximum allowable gross weight.[37] These maximum gross weights are permitted on coal resource transportation routes and exceed the maximum gross weights for other commercial vehicles.[38] The weight limits by vehicle type and permit fees due per vehicle are provided in Table 4.

Table 4: Weight Limits for Vehicles With and Without CRTS Permit

Vehicle Type	Axles	Maximum Gross Weight[1]		Special Permit Fee
		Without CRTS Permit	With CRTS Permit	
Single unit	1 steering axle and 2 axles in tandem	60,000 lbs.	80,000 lbs.	$100
Single unit	1 steering axle and 3 axles in tridem	70,000 lbs.	90,000 lbs.	$160
Tractor-semitrailer combination	5 axles	80,000 lbs	110,000 lbs.	$300
Tractor-semitrailer combination	6 or more axles	80,000 lbs	120,000 lbs.	$500

Source: WV Code §17C-17A-4(b) and §17C-17-9a(b).
[1] Weight limits without permits have a 10 percent tolerance and with permits have a five percent tolerance.

Fees collected for the special permit required to transport coal over coal resource transportation routes are held in the coal resource transportation road fund. This fund is used by the West Virginia DOH to build and maintain public roads and bridges over which coal is transported. In addition to the special permit fee, a fee of $0.05 per ton of coal hauled over coal resource transportation roads is collected when the gross vehicle weight exceeds 88,000 pounds. This $0.05 per ton fee is assessed on the total weight of the coal being hauled and does not include the tare weight[39] of the vehicle. In other words, if the gross weight of the vehicle exceeds 88,000 pounds, the $0.05 per ton fee would be due on the gross weight less the tare weight of the vehicle. Estimates of revenue held in the coal resource transportation road fund are given in Table 5.

Table 5: Coal Resource Transportation Road Fund Revenues

Revenue Source	FY 2009[1]	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004[2]
Coal Tonnage	$1,844,433	$2,054,551	$2,373,865	$2,398,368	$2,467,540	$190,612
Permits	$874,419	$734,582	$805,559	$768,680	$665,127	$491,884
Contributions	$295,561	$61,400	$221,400	$165,328	$625,000	$145,000
Federal Reimbursements	$257,548	$1,166,082	$620,178	$0	$0	$0
Total	**$3,271,961**	**$4,016,614**	**$4,021,002**	**$3,332,375**	**$3,757,667**	**$827,496**

Source: West Virginia Department of Transportation.
[1] FY 2009 excludes June 2009 figures.
[2] FY 2004 includes figures from December 2003 and June 2004 only.

In order to obtain a special permit, the maximum weight capacity of each vehicle must be proven to be at least the weight limit of the permit. Once issued, the permit must be located on the driver's side door just under the window and is valid for one year from the purchase date.

Conclusion

The four basic taxation methods used in the State of West Virginia to tax coal span from its location in the ground before severance through the production and sale of the mineral. The real property tax on coal is dependent on the type of property. For active mining property, coal is appraised by taking a three-year weighted average of production figures. These production figures are converted to income figures and the present worth is determined through discounting.

As reserve coal property, coal is appraised through the reserve appraisal formula. Various factors, such as the average royalty rate, coal price per million BTU, and the thickness of the coal bed, are considered to determine the present value per acre of each coal bed in the State. Unmineable coal property in the State is appraised at a base rate of $5 per acre and mined-out and barren coal properties are appraised at base rates of $1 per acre. Certain conditions are used to determine these taxes when a property includes more than one type of coal property.

Personal property related to coal in West Virginia is considered commercial and industrial personal property for taxation purposes. This property is appraised based on the consideration of three valuation methods: the cost approach, the income approach, and the market data approach. Because of information availability, the cost approach is often the most effective method used for appraising coal-related personal property. As with real property, personal property is assessed at 60 percent of the appraised value and then subject to the current levy rate.

The West Virginia severance tax on coal has a base rate of five percent of the gross value of coal produced. This base tax is decreased to two percent if the thickness of the coal seam is between 37 inches and 45 inches thick and one percent if the thickness of the coal seam is less than 37 inches. From this severance tax, 0.35 percent is designated to fund the "county coal revenue fund" and the "all counties and municipalities revenue fund." Initially from the money allocated for these funds, $35,000 is given to the State Tax Department for administration of these funds.

Specific formulas are calculated to determine the amount each county and municipality in the state will receive from the funds collected each year. An additional annual severance tax of $0.56 per ton is levied on clean coal severed or produced in West Virginia to benefit the Workers' Compensation Debt Reduction Fund. This tax is known as the workers' compensation tax.

The corporation net income tax on coal companies utilizes adjustments to determine the West Virginia taxable income from the federal taxable income for all companies doing business in the State. A base tax rate is then applied and a three factor formula calculated to determine the amount of income to be taxed by West Virginia. The base rate is currently being reduced from 8.5 percent to 6.5 percent.

The Special Reclamation Tax is levied on each ton of clean coal mined. Until June 30, 2009, the Special Reclamation Tax has been separated into two parts: a seven cent tax and a 7.4 cent tax. Beginning July 1, 2009 the taxes are combined into a 14.4 cent tax per ton of clean coal mined. The proceeds from this tax benefit the Special Reclamation Fund and the Special Reclamation Water Trust Fund. These funds are used to reclaim forfeited mining sites and to correct the negative effects of acid mine drainage on the surrounding environment.

Funds collected from the special permit fee are held in the coal resource transportation road fund. The money in this fund is used to maintain roads and bridges over which commercial motor vehicles carrying coal are driven. Motor vehicles of this type are required to have an active special permit fee and renew it annually. An additional fee is collected for vehicles in which the gross weight exceeds 88,000 pounds.

As this study indicates, the coal industry in West Virginia plays a major role in the financing of both State and local governments. Without these revenues it would be difficult for governments to finance their operations at the current level. If these taxes were eliminated and service levels either maintained or increased, new sources of revenue would have to be found and the tax burdens on individuals or other businesses increased.

Endnotes

[1] A 2010 study by the Bureau for Business and Economic Research (BBER) and the Center for Business and Economic Research (CBER) estimated that taxes paid by the coal industry exceeded $676 million in 2008 (BBER and CBER 2010). It should be noted that the BBER and CBER study included personal income taxes as well as sales and use taxes, which are not studied in this report.
[2] West Virginia Code of State Rules (WV CSR) 110-1I.
[3] WV CSR §110-1I, Appendix A, Formula 6.
[4] Coal with low moisture content, called dry coal, will have more burnable coal available for its weight compared to coal which has higher moisture content and therefore has a higher BTU content.
[5] WV CSR §110-1I-4.1.7.1.a.
[6] WV CSR §110-1I-4.1.7.1.c.
[7] WV CSR §110-1I-3.19.2.
[8] WV CSR §110-1I, Appendix A, Formula 7.
[9] WV CSR §110-1I-4.2.3.20.
[10] WV CSR §110-1I-4.2.3.22.a.
[11] **Please note**: the example provided is purely fictional and used for illustration only. This example is not meant to represent or identify with any one coal bed and any similarities between this example and an actual reserve valuation are purely coincidental.
[12] As used in this section, deed acre refers to any land book acreage and represents the acres conveyed in a deed.
[13] WV CSR §110-1I-3.37.
[14] WV CSR §110-1-11.10.
[15] WV CSR §110-1-11.9(b)(1)(B).
[16] WV CSR §110-1-11.9(b)(1)(C).
[17] WV Code §11-13A-2(c)(6).
[18] WV Code §11-13A-3(f).
[19] WV Code §23-2D-5a.
[20] It should be noted that for FY 2007 and FY 2008, the Excess Coal Transfer Fund is not accurately represented as 50 percent of net severance taxes collected. Due to transfer of funds taking place on June 30th of each fiscal year, an estimation of taxes collected is needed, which alters the ratio of distributions as actual figures become available.
[21] As used for the Infrastructure Fund, natural resources include, but are not limited to, coal, oil, natural gas, sand, gravel, limestone, and sandstone, and exclude timber and waste coal.
[22] WV Code §31-15A-16(b).
[23] WV Code §11-13A-6(k).
[24] WV Code §11-13A-6(h).
[25] *Ibid*.
[26] *Ibid*.
[27] WV Code §11-13V-2(b)(1).
[28] WV Code §11-24.
[29] The definitions for the factors included in this equation are obtained from WV CSR §110-24 in sections 7.11.1, 7.13.1, and 7.26.1.
[30] At the time this study was completed, the Special Reclamation Water Trust Fund had not yet been established. SB 751, passed March 6, 2008, established the Special Reclamation Water Trust Fund to be effective beginning July 1, 2008.
[31] WV Code §22-3-11 establishes the Special Reclamation Fund and the Special Reclamation Water Trust Fund.
[32] WV Code §22-3-11(a).
[33] WV Code §22-3-11(h)(1)(B).
[34] WV Code §17C-17A-3(a).
[35] Upshur is included on route lists and maps provided by the DOT but is not included in WV Code §17C-17A-3(a).
[36] WV Code §17C-17A-3(b)(3).
[37] WV Code §17C-17A-5(b).
[38] WV Code §17C-17-9a.
[39] Tare weight is the weight of a vehicle when it is empty.

Appendix A: Taxes and Fees Levied or Collected on Coal in West Virginia
FY 2009

Tax Type	Amount
Property Taxes Levied:[1]	
Real Property:	
Producing coal property	$27,090,117.78
Non-producing coal property	$15,293,240.78
Personal Property	$63,229,713.42
Severance taxes[2]	$379,031,585.53
Workers' Compensation Tax[3]	$80,000,000.00
Corporation Net Income Taxes[4]	$25,434,162.24
Special Reclamation Taxes[5]	$17,098,738.00
Coal Resource Transportation Road Fund[6]	$3,271,961.09
Total	**$610,449,518.84**

[1] Represents approximate levy amounts based on estimated appraisals for TY 2009 and the average 2009 statewide levy rates of 2.05%, respectively. These funds will not be collected until FY 2010. Producing property represents permitted property and non-producing property represents non-permitted property. Figures obtained from the WV State Tax Department, Property Tax Division.

[2] Represents the amount collected from the coal severance tax for FY 2009. Figure obtained from the WV State Tax Department, Research and Development Division.

[3] Represents an estimate of the amount collected for the Workers' Compensation Tax on coal in CY 2008. Figure obtained from the WV State Tax Department.

[4] Represents amount collected from CNIT as related to coal mining for FY 2009. CNIT includes figures for the Business Franchise Tax and Non-Resident Withholding. Figure obtained from the WV State Tax Department.

[5] Represents collections for the SRF for FY 2009. Figure obtained from the WV State Tax Department, Research and Development Division.

[6] Represents the amount collected for the CRTRF for FY 2009. Figure obtained from the WV Department of Transportation, Division of Highways.

Appendix B: Coal Real Property Taxation
Estimated Real Property Appraisals by County TY 2009

County	Permitted Properties	Non-Permitted Properties	Total
Barbour	$31,555,084	$24,629,255	$56,184,339
Berkeley	$0	$50,501	$50,501
Boone	$461,036,008	$119,853,363	$580,889,371
Braxton	$3,986,389	$39,889,873	$43,876,262
Brooke	$1,453,123	$2,461,911	$3,915,034
Cabell	$0	$234,769	$234,769
Calhoun	$0	$318,452	$318,452
Clay	$34,709,409	$42,038,354	$76,747,763
Doddridge	$0	$661,723	$661,723
Fayette	$55,040,972	$50,268,854	$105,309,826
Gilmer	$0	$2,823,014	$2,823,014
Grant	$9,714,337	$34,145,057	$43,859,394
Greenbrier	$10,078,295	$25,339,167	$35,417,462
Hampshire	$0	$189,219	$189,219
Hancock	$0	$247,063	$247,063
Hardy	$0	$103,440	$103,440
Harrison	$8,976,020	$18,278,080	$27,254,100
Jackson	$0	$96,459	$96,459
Jefferson	$0	$1,518	$1,518
Kanawha	$110,311,891	$72,990,288	$183,302,179
Lewis	$0	$9,102,853	$9,102,853
Lincoln	$39,738,512	$12,531,084	$52,269,596
Logan	$184,372,817	$64,196,399	$248,569,216
Marion	$132,196,413	$29,352,381	$161,548,794
Marshall	$178,586,810	$36,373,322	$214,960,132
Mason	$8,929,926	$6,015,544	$14,945,470
McDowell	$63,414,522	$57,306,338	$120,720,860
Mercer	$0	$1,927,224	$1,927,224
Mineral	$93,792	$19,769,599	$19,863,391
Mingo	$115,742,154	$44,072,161	$159,814,315
Monongalia	$97,521,825	$31,844,930	$129,366,755
Monroe	$0	$48,241	$48,241

Source: West Virginia State Tax Department, Property Tax Division.

Appendix B: Coal Real Property Taxation
Estimated Real Property Appraisals by County TY 2009 (*continued*)

County	Permitted Properties	Non-Permitted Properties	Total
Morgan	$0	$13,708	$13,708
Nicholas	$84,010,459	$54,292,586	$138,303,045
Ohio	$14,708,618	$4,286,735	$18,995,353
Pendleton	$0	$11,638	$11,638
Pleasants	$0	$88,171	$88,171
Pocahontas	$0	$33,267,739	$33,267,739
Preston	$21,672,267	$23,479,994	$45,152,261
Putnam	$0	$1,684,096	$1,684,096
Raleigh	$125,469,573	$77,661,446	$203,131,019
Randolph	$1,350,053	$41,910,387	$43,260,440
Ritchie	$0	$75,222	$75,222
Roane	$0	$111,940	$111,940
Summers	$0	$409,187	$409,187
Taylor	$14,003,880	$47,977,979	$61,981,859
Tucker	$10,645,323	$19,727,083	$30,372,406
Tyler	$0	$449,196	$449,196
Upshur	$24,955,582	$22,388,158	$47,343,740
Wayne	$63,037,914	$6,141,296	$69,179,210
Webster	$34,903,278	$34,267,132	$69,170,410
Wetzel	$8,874,351	$5,099,505	$13,973,856
Wirt	$0	$155,316	$155,316
Wood	$0	$4,073	$4,073
Wyoming	$139,197,269	$59,370,988	$198,568,257
Totals	**$2,090,286,866**	**$1,180,034,011**	**$3,270,320,877**

Source: West Virginia State Tax Department, Property Tax Division.

Appendix C: Coal Personal Property Taxation
Estimated Personal Property Appraisals by County TY 2009

County	Personal Property	Total All Property
Barbour	$49,144,077	$105,328,416
Berkeley	$847,665	$898,166
Boone	$916,673,472	$1,497,562,843
Braxton	$5,931,125	$49,807,387
Brooke	$3,160,000	$7,075,034
Cabell	$3,001,833	$3,236,602
Calhoun	$52,840	$371,292
Clay	$88,454,123	$165,201,886
Doddridge	$0	$661,723
Fayette	$151,471,812	$256,781,638
Gilmer	$0	$2,823,014
Grant	$8,433,965	$52,293,359
Greenbrier	$69,457,772	$104,875,234
Hampshire	$0	$189,219
Hancock	$615,067	$862,130
Hardy	$0	$103,440
Harrison	$105,512,388	$132,766,488
Jackson	$975	$97,434
Jefferson	$0	$1,518
Kanawha	$412,455,220	$595,757,399
Lewis	$3,596,558	$12,699,411
Lincoln	$37,867,587	$90,137,183
Logan	$593,063,678	$841,632,894
Marion	$210,122,210	$371,671,004
Marshall	$224,525,950	$439,486,082
Mason	$89,029,853	$103,975,323
McDowell	$224,862,267	$345,583,127
Mercer	$635,700	$2,562,924
Mineral	$915,522	$20,778,913
Mingo	$372,840,622	$532,654,937
Monongalia	$125,299,237	$254,665,992
Monroe	$0	$48,241

Source: West Virginia State Tax Department, Property Tax Division.

Appendix C: Coal Personal Property Taxation
Estimated Personal Property Appraisals by County TY 2009 (*continued*)

County	Personal Property	Total All Property
Morgan	$0	$409,187
Nicholas	$192,418,265	$254,400,124
Ohio	$186,177	$30,558,583
Pendleton	$0	$11,638
Pleasants	$8,282	$96,453
Pocahontas	$0	$33,267,739
Preston	$69,858,145	$115,010,406
Putnam	$7,138,972	$8,823,068
Raleigh	$436,835,175	$639,966,194
Randolph	$22,294,910	$65,555,350
Ritchie	$57,313	$132,535
Roane	$0	$111,940
Summers	$125,000	$534,187
Taylor	$10,745,305	$72,727,164
Tucker	$50,828,983	$81,201,389
Tyler	$0	$449,196
Upshur	$27,002,323	$74,346,063
Wayne	$95,442,970	$164,622,180
Webster	$35,445,017	$104,615,427
Wetzel	$0	$13,973,856
Wirt	$0	$155,316
Wood	$293,038	$297,111
Wyoming	$232,184,520	$430,752,777
Totals	**$4,686,231,470**	**$7,799,240,241**

Source: West Virginia State Tax Department, Property Tax Division.

Appendix D: Distribution to Coal-Producing Counties
County Coal Revenue Fund

County	FY 2009[1]	FY 2008	FY 2007	FY 2006
Barbour	$317,418.18	$169,662.13	$108,089.89	$96,564.89
Boone	$4,562,382.44	$4,448,837.88	$4,526,168.46	$4,075,811.01
Braxton	$63,641.44	$39,085.34	$72,036.71	$47,758.67
Brooke	$61,790.09	$68,411.85	$46,928.84	$40,380.14
Clay	$466,646.09	$443,159.61	$460,903.94	$388,324.50
Fayette	$742,035.36	$488,817.76	$450,284.14	$389,692.21
Grant*	$0.00	$0.00	$17,481.64	$6,425.87
Greenbrier	$200,301.81	$109,157.24	$22,976.98	$101,630.24
Harrison	$127,621.75	$39,198.32	$79,239.67	$78,896.19
Kanawha	$886,266.08	$878,150.13	$1,013,384.76	$882,731.20
Lincoln	$554,276.73	$509,069.16	$642,543.89	$719,133.83
Logan	$3,273,544.98	$2,249,941.25	$1,813,795.27	$1,687,339.22
Marion	$2,082,629.72	$1,630,844.65	$1,444,533.30	$1,316,308.46
Marshall	$2,724,736.49	$1,557,189.93	$1,514,528.39	$1,776,591.78
Mason*	$86,955.05	$103,663.44	$0.00	$0.00
McDowell	$840,358.00	$810,394.43	$474,189.14	$573,545.85
Mercer*	$1,799.66	$0.00	$130,607.59	$1,959.20
Mineral	$25,594.29	$10,041.77	$5,620.68	$10,093.39
Mingo	$2,201,988.28	$1,633,680.70	$1,718,033.74	$1,594,101.07
Monongalia	$720,870.66	$661,745.94	$768,072.07	$652,384.30
Nicholas	$1,107,181.37	$752,743.51	$571,725.93	$512,533.90
Preston	$148,043.49	$193,838.29	$177,981.13	$181,064.14
Raleigh	$2,135,884.70	$1,432,921.08	$1,307,018.19	$934,494.31
Randolph	$83,296.39	$54,543.12	$79,938.08	$33,748.06
Tucker*	$468,146.33	$398,621.80	$143,692.04	$24,610.41
Upshur	$181,800.02	$52,802.39	$109,640.05	$149,710.06
Wayne	$708,389.07	$526,410.30	$289,818.31	$307,432.25
Webster	$917,961.85	$626,385.09	$645,279.14	$555,829.66
Wetzel*	$0.00	$27,070.67	$179,252.60	$212,032.97
Wyoming	$1,019,947.74	$606,706.79	$700,623.41	$791,995.65
Total	**$26,711,508.06**	**$20,523,094.57**	**$19,514,387.98**	**$18,143,123.43**

Source: West Virginia State Treasurer's Office.

[1] FY 2009 includes figures from September 2008, December 2008, April 2009, and June 2009. FYs 2006-2008 include figures from October, January, April, and June for applicable years.

* Some totals in these counties are smaller due to no coal being mined during one or more quarters.

Appendix E: Distribution to All Counties
All Counties and Municipalities Coal Revenue Fund

County	FY 2009	FY 2008	FY 2007	FY 2006
Barbour	$51,448.23	$39,528.92	$37,310.62	$35,352.43
Berkeley	$298,837.21	$229,603.83	$216,718.88	$205,344.67
Boone	$106,318.57	$81,687.12	$77,102.99	$73,056.33
Braxton	$58,893.00	$45,248.91	$42,709.62	$40,468.07
Brooke	$69,685.87	$53,541.33	$50,536.69	$47,884.33
Cabell	$216,832.19	$166,597.38	$157,248.23	$148,995.27
Calhoun	$34,550.00	$26,545.60	$25,055.91	$23,740.88
Clay	$47,942.53	$36,835.40	$34,768.26	$32,943.50
Doddridge	$32,482.00	$24,956.70	$23,556.17	$22,319.86
Fayette	$150,912.98	$115,950.08	$109,443.16	$103,699.19
Gilmer	$26,785.23	$20,579.74	$19,424.84	$18,405.34
Grant	$42,230.98	$32,447.08	$30,626.21	$29,018.83
Greenbrier	$112,970.53	$86,797.98	$81,927.02	$77,627.19
Hampshire	$88,937.74	$68,333.01	$64,498.28	$61,113.17
Hancock	$58,252.90	$44,757.10	$42,245.41	$40,028.22
Hardy	$49,473.80	$38,011.92	$35,878.76	$33,995.70
Harrison	$167,707.85	$128,853.98	$121,622.91	$115,239.70
Jackson	$101,951.24	$78,331.58	$73,935.76	$70,055.35
Jefferson	$168,279.03	$129,292.82	$122,037.14	$115,632.18
Kanawha	$483,079.05	$371,161.25	$350,332.35	$331,456.58
Lewis	$60,050.05	$46,137.90	$43,548.72	$41,263.12
Lincoln	$99,917.69	$76,769.16	$72,461.02	$68,658.01
Logan	$164,354.84	$126,277.78	$119,191.29	$112,935.70
Marion	$132,296.31	$101,646.44	$95,942.21	$90,906.82
Marshall	$94,009.19	$72,229.53	$68,176.13	$64,598.01
Mason	$87,253.75	$67,039.17	$63,277.05	$59,956.04
McDowell	$99,784.75	$76,667.03	$72,364.61	$68,566.66
Mercer	$212,681.48	$163,408.30	$154,238.11	$146,143.12
Mineral	$92,704.42	$71,227.04	$67,229.90	$63,701.43
Mingo	$114,432.91	$87,921.55	$82,987.56	$78,632.06
Monongalia	$240,264.31	$184,600.86	$174,241.38	$165,096.56
Monroe	$65,628.67	$50,424.08	$47,594.37	$45,096.44

Source: West Virginia State Treasurer's Office.

[1] FY 2009 includes figures from September 2008, December 2008, April 2009, and June 2009. FYs 2006-2008 include figures from October, January, April, and June for applicable years.

Appendix E: Distribution to All Counties
All Counties and Municipalities Coal Revenue Fund (*continued*)

County	FY 2009	FY 2008	FY 2007	FY 2006
Morgan	$67,731.12	$52,039.45	$49,119.10	$46,541.14
Nicholas	$102,369.71	$78,653.11	$74,239.24	$70,342.89
Ohio	$51,536.92	$39,597.05	$37,374.94	$35,413.37
Pendleton	$36,430.84	$27,990.69	$26,419.90	$25,033.30
Pleasants	$21,964.87	$16,876.14	$15,929.08	$15,093.06
Pocahontas	$36,544.11	$28,077.71	$26,502.04	$25,111.12
Preston	$108,509.62	$83,370.57	$78,691.96	$74,561.91
Putnam	$194,256.78	$149,252.15	$140,876.39	$133,482.67
Raleigh	$289,053.77	$222,086.98	$209,623.86	$198,622.02
Randolph	$94,393.21	$72,524.58	$68,454.63	$64,861.87
Ritchie	$31,482.45	$24,188.74	$22,831.30	$21,633.02
Roane	$63,496.73	$48,786.07	$46,048.28	$43,631.49
Summers	$49,823.46	$38,280.56	$36,132.33	$34,235.97
Taylor	$50,778.66	$39,014.48	$36,825.04	$34,892.33
Tucker	$20,763.48	$15,953.08	$15,057.82	$14,267.53
Tyler	$29,980.73	$23,034.92	$21,742.24	$20,601.12
Upshur	$87,047.02	$66,880.32	$63,127.11	$59,813.97
Wayne	$156,087.81	$119,926.02	$113,195.98	$107,255.04
Webster	$40,576.65	$31,176.02	$29,426.47	$27,882.06
Wetzel	$42,555.98	$32,696.78	$30,861.89	$29,063.61
Wirt	$24,023.00	$18,457.45	$17,421.64	$16,507.30
Wood	$197,688.58	$151,888.88	$143,365.15	$135,840.83
Wyoming	$106,717.38	$81,993.53	$77,392.19	$73,330.37
Total	**$5,734,762.18**	**$4,406,155.85**	**$4,158,890.14**	**$3,939,948.75**

Source: West Virginia State Treasurer's Office.

[1] FY 2009 includes figures from September 2008, December 2008, April 2009, and June 2009. FYs 2006-2008 include figures from October, January, April, and June for applicable years.

Appendix F: Distribution to All Municipalities
All Counties and Municipalities Coal Revenue Fund

Municipality	FY 2009	FY 2008	FY 2007	FY 2006
Addison	$3,978.42	$3,056.71	$2,906.47	$2,702.23
Albright	$1,216.18	$934.41	$888.49	$826.06
Alderson (Monroe)	$1,019.22	$783.09	$744.85	$693.25
Alderson (Greenbrier)	$4,352.64	$3,344.24	$3,179.63	$2,955.44
Anawalt	$1,339.23	$1,028.96	$978.38	$909.64
Anmoore	$3,372.77	$2,591.39	$2,464.01	$2,290.88
Ansted	$7,759.87	$5,962.10	$5,669.07	$5,270.70
Athens	$5,426.00	$4,168.92	$3,964.01	$3,685.48
Auburn	$507.16	$389.66	$370.51	$344.47
Bancroft	$1,807.03	$1,388.39	$1,320.14	$1,227.38
Barboursville	$15,672.27	$12,041.38	$11,449.55	$10,645.00
Barrackville	$6,341.75	$4,872.53	$4,633.04	$4,307.48
Bath	$3,264.42	$2,508.12	$2,384.85	$2,217.28
Bayard	$1,472.16	$1,131.10	$1,075.50	$999.94
Beckley	$84,954.44	$65,272.54	$62,064.39	$57,703.18
Beech Bottom	$2,983.77	$2,292.50	$2,179.83	$2,026.65
Belington	$8,803.67	$6,764.07	$6,431.62	$5,979.67
Belle	$6,199.03	$4,762.86	$4,528.77	$4,210.53
Belmont	$5,101.01	$3,919.22	$3,726.60	$3,464.73
Benwood	$7,804.13	$5,996.09	$5,701.40	$5,300.76
Bethany	$4,849.92	$3,726.31	$3,543.16	$3,294.19
Bethlehem	$13,052.84	$10,028.82	$9,535.91	$8,865.82
Beverly	$3,205.39	$2,462.77	$2,341.72	$2,177.18
Blacksville	$861.62	$662.01	$629.46	$585.24
Bluefield	$56,381.85	$43,319.54	$41,190.38	$38,295.96
Bolivar	$5,145.35	$3,953.31	$3,758.98	$3,494.85
Bradshaw	$1,422.92	$1,093.26	$1,039.53	$966.48
Bramwell	$2,097.47	$1,611.55	$1,532.34	$1,424.65
Brandonville	$502.26	$385.91	$366.94	$341.15
Bridgeport	$35,972.92	$27,638.86	$26,280.42	$24,433.71
Bruceton Mills	$364.34	$279.94	$266.17	$247.47
Buckhannon	$28,188.48	$21,657.89	$20,593.41	$19,146.32

Source: West Virginia State Treasurer's Office.

[1] FY 2009 includes figures from September 2008, December 2008, April 2009, and June 2009. FYs 2006-2008 include figures from October, January, April, and June for applicable years.

[2] No data is available for municipalities of Jefferson and Littleton after October 2005. The values supplied for FY 2006 for both municipalities represent October 2005 distributions only.

Appendix F: Distribution to All Municipalities
All Counties and Municipalities Coal Revenue Fund (*continued*)

Municipality	FY 2009	FY 2008	FY 2007	FY 2006
Buffalo	$5,765.68	$4,429.91	$4,212.18	$3,916.20
Burnsville	$2,368.34	$1,819.65	$1,730.21	$1,608.63
Cairo	$1,294.97	$994.96	$946.06	$879.58
Camden-On-Gauley	$773.04	$593.94	$564.75	$525.06
Cameron	$5,967.61	$4,585.07	$4,359.70	$4,053.36
Capon Bridge	$984.77	$756.62	$719.43	$668.88
Carpendale	$4,697.21	$3,608.98	$3,431.60	$3,190.47
Cedar Grove	$4,244.28	$3,260.98	$3,100.71	$2,882.83
Ceredo	$8,247.27	$6,336.57	$6,025.13	$5,601.74
Chapmanville	$5,962.64	$4,581.24	$4,356.06	$4,049.97
Charles Town	$14,313.36	$10,997.30	$10,456.79	$9,721.99
Charleston	$263,031.69	$202,093.59	$192,160.72	$178,657.69
Chesapeake	$8,089.76	$6,215.55	$5,910.07	$5,494.76
Chester	$12,762.41	$9,805.66	$9,323.71	$8,668.54
Clarksburg	$82,438.39	$63,339.40	$60,226.28	$55,994.21
Clay	$2,919.75	$2,243.31	$2,133.05	$1,983.16
Clearview	$2,905.06	$2,232.03	$2,122.32	$1,973.19
Clendenin	$5,494.91	$4,221.88	$4,014.37	$3,732.29
Cowen	$2,525.84	$1,940.66	$1,845.29	$1,715.61
Danville	$2,708.11	$2,080.70	$1,978.43	$1,839.40
Davis	$3,072.44	$2,360.64	$2,244.61	$2,086.88
Davy	$1,836.60	$1,411.10	$1,341.75	$1,247.46
Delbarton	$2,333.88	$1,793.18	$1,705.04	$1,585.23
Dunbar	$40,148.01	$30,846.60	$29,330.49	$27,269.29
Durbin	$1,289.98	$991.12	$942.42	$876.19
East Bank	$4,593.85	$3,529.57	$3,356.09	$3,120.25
Eleanor	$6,622.40	$5,088.15	$4,838.07	$4,498.11
Elizabeth	$4,894.17	$3,760.31	$3,575.48	$3,324.25
Elk Garden	$1,068.46	$820.93	$780.58	$725.73
Elkins	$34,623.81	$26,602.30	$25,294.81	$23,517.37
Ellenboro	$1,836.60	$1,411.10	$1,341.75	$1,247.46
Fairmont	$94,028.87	$72,244.64	$68,693.84	$63,866.77

Source: West Virginia State Treasurer's Office.

[1] FY 2009 includes figures from September 2008, December 2008, April 2009, and June 2009. FYs 2006-2008 include figures from October, January, April, and June for applicable years.

[2] No data is available for municipalities of Jefferson and Littleton after October 2005. The values supplied for FY 2006 for both municipalities represent October 2005 distributions only.

Appendix F: Distribution to All Municipalities
All Counties and Municipalities Coal Revenue Fund (*continued*)

Municipality	FY 2009	FY 2008	FY 2007	FY 2006
Fairview	$2,141.82	$1,645.61	$1,564.73	$1,454.78
Falling Springs	$1,029.11	$790.68	$751.82	$698.99
Farmington	$1,905.50	$1,464.05	$1,392.09	$1,294.27
Fayetteville	$13,560.01	$10,418.48	$9,906.42	$9,210.29
Flatwoods	$1,713.45	$1,316.50	$1,251.79	$1,163.83
Flemington	$1,413.14	$1,085.73	$1,032.38	$959.84
Follansbee	$15,337.47	$11,784.15	$11,204.97	$10,417.60
Fort Gay	$4,032.54	$3,098.30	$2,946.02	$2,739.01
Franklin	$3,924.19	$3,015.05	$2,866.86	$2,665.40
Friendly	$782.91	$601.54	$571.96	$531.78
Gary	$4,515.05	$3,469.01	$3,298.51	$3,066.73
Gassaway	$4,436.34	$3,408.54	$3,241.01	$3,013.26
Gauley Bridge	$3,633.75	$2,791.90	$2,654.68	$2,468.14
Gilbert	$2,053.23	$1,577.54	$1,500.01	$1,394.61
Glasgow	$3,855.27	$2,962.11	$2,816.52	$2,618.60
Glen Dale	$7,641.63	$5,871.25	$5,582.68	$5,190.39
Glenville	$7,602.27	$5,841.01	$5,553.93	$5,163.66
Grafton	$27,026.43	$20,765.06	$19,744.46	$18,357.04
Grant Town	$3,234.93	$2,485.48	$2,363.32	$2,197.24
Grantsville	$2,781.92	$2,137.41	$2,032.36	$1,889.56
Granville	$3,830.70	$2,943.23	$2,798.56	$2,601.91
Hambleton	$1,211.27	$930.66	$884.92	$822.73
Hamlin	$5,509.69	$4,233.22	$4,025.17	$3,742.33
Handley	$1,782.37	$1,369.44	$1,302.13	$1,210.64
Harman	$620.42	$476.69	$453.26	$421.40
Harpers Ferry	$1,511.60	$1,161.40	$1,104.32	$1,026.72
Harrisville	$9,069.54	$6,968.33	$6,625.85	$6,160.25
Hartford	$2,555.41	$1,963.37	$1,866.87	$1,735.69
Hedgesville	$1,181.72	$907.94	$863.30	$802.65
Henderson	$1,600.20	$1,229.48	$1,169.05	$1,086.89
Hendricks	$1,570.63	$1,206.76	$1,147.45	$1,066.81
Hillsboro	$1,196.49	$919.29	$874.12	$812.69

Source: West Virginia State Treasurer's Office.

[1] FY 2009 includes figures from September 2008, December 2008, April 2009, and June 2009. FYs 2006-2008 include figures from October, January, April, and June for applicable years.

[2] No data is available for municipalities of Jefferson and Littleton after October 2005. The values supplied for FY 2006 for both municipalities represent October 2005 distributions only.

Appendix F: Distribution to All Municipalities
All Counties and Municipalities Coal Revenue Fund (*continued*)

Municipality	FY 2009	FY 2008	FY 2007	FY 2006
Hinton	$14,180.43	$10,895.17	$10,359.67	$9,631.70
Hundred	$1,693.78	$1,301.36	$1,237.41	$1,150.46
Huntington (Wayne)	$20,275.99	$15,578.54	$14,812.85	$13,771.97
Huntington (Cabell)	$233,174.11	$179,153.27	$170,347.91	$158,377.66
Hurricane	$25,711.79	$19,754.99	$18,784.03	$17,464.08
Huttonsville	$1,068.46	$820.93	$780.58	$725.73
Iaeger	$1,762.69	$1,354.32	$1,287.75	$1,197.26
Jane Lew	$1,999.00	$1,535.88	$1,460.39	$1,357.78
Jefferson[2]	$0.00	$0.00	$0.00	$489.06
Junior	$2,215.72	$1,702.39	$1,618.72	$1,504.97
Kenova	$17,159.29	$13,183.90	$12,535.91	$11,655.03
Kermit	$1,029.11	$790.68	$751.82	$698.99
Keyser	$26,110.67	$20,061.46	$19,075.44	$17,735.02
Keystone	$2,230.50	$1,713.74	$1,629.52	$1,515.01
Kimball	$2,023.67	$1,554.83	$1,478.41	$1,374.53
Kingwood	$14,495.54	$11,137.27	$10,589.87	$9,845.73
Leon	$649.88	$499.33	$474.78	$441.43
Lester	$1,585.41	$1,218.11	$1,158.25	$1,076.86
Lewisburg	$17,843.63	$13,709.70	$13,035.87	$12,119.86
Littleton[2]	$0.00	$0.00	$0.00	$178.54
Logan	$8,025.75	$6,166.37	$5,863.29	$5,451.28
Lost Creek	$2,299.42	$1,766.69	$1,679.86	$1,561.82
Lumberport	$4,613.53	$3,544.68	$3,370.46	$3,133.63
Mabscott	$6,908.04	$5,307.61	$5,046.74	$4,692.11
Madison	$13,180.88	$10,127.18	$9,629.44	$8,952.80
Man	$3,791.25	$2,912.91	$2,769.75	$2,575.12
Mannington	$10,458.08	$8,035.20	$7,640.27	$7,103.40
Marlinton	$5,928.18	$4,554.76	$4,330.90	$4,026.56
Marmet	$8,335.94	$6,404.71	$6,089.92	$5,661.98
Martinsburg	$73,718.42	$56,639.63	$53,855.81	$50,071.40
Mason	$5,238.84	$4,025.13	$3,827.30	$3,558.34
Masontown	$3,185.71	$2,447.64	$2,327.35	$2,163.81

Source: West Virginia State Treasurer's Office.

[1] FY 2009 includes figures from September 2008, December 2008, April 2009, and June 2009. FYs 2006-2008 include figures from October, January, April, and June for applicable years.

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Appendix F: Distribution to All Municipalities
All Counties and Municipalities Coal Revenue Fund (*continued*)

Municipality	FY 2009	FY 2008	FY 2007	FY 2006
Matewan	$2,452.02	$1,883.95	$1,791.34	$1,665.48
Matoaka	$1,560.84	$1,199.23	$1,140.30	$1,060.16
McMechen	$9,537.34	$7,327.77	$6,967.61	$6,478.00
Meadow Bridge	$1,580.52	$1,214.36	$1,154.67	$1,073.54
Middlebourne	$4,283.64	$3,291.22	$3,129.46	$2,909.55
Mill Creek	$3,259.51	$2,504.36	$2,381.27	$2,213.95
Milton	$10,861.78	$8,345.37	$7,935.21	$7,377.60
Mitchell Heights	$1,482.03	$1,138.70	$1,082.72	$1,006.64
Monongah	$4,623.41	$3,552.27	$3,377.68	$3,140.33
Montgomery (Kanawha)	$2,772.03	$2,129.82	$2,025.29	$1,883.46
Montgomery (Fayette)	$6,789.88	$5,216.83	$4,960.28	$4,611.23
Montrose	$768.14	$590.18	$561.17	$521.73
Moorefield	$11,693.96	$8,984.74	$8,543.13	$7,942.82
Morgantown	$132,000.89	$101,419.46	$96,434.70	$89,658.30
Moundsville	$49,227.71	$37,822.84	$35,963.84	$33,436.69
Mount Hope	$7,321.62	$5,625.39	$5,348.90	$4,973.03
Mullens	$8,710.09	$6,692.16	$6,363.25	$5,916.11
New Cumberland	$5,411.22	$4,157.57	$3,953.23	$3,675.44
New Haven	$7,676.09	$5,897.72	$5,607.85	$5,213.79
New Martinsville	$29,463.69	$22,637.66	$21,525.02	$20,012.47
Newburg	$1,772.58	$1,361.92	$1,294.98	$1,203.98
Nitro (Putnam)	$5,711.55	$4,388.32	$4,172.70	$3,879.70
Nitro (Kanawha)	$27,888.14	$21,427.13	$20,373.94	$18,942.05
North Hills	$4,332.87	$3,329.06	$3,165.42	$2,943.01
Northfork	$2,555.41	$1,963.37	$1,866.87	$1,735.69
Nutter Fort	$8,301.40	$6,378.18	$6,064.68	$5,638.52
Oak Hill	$37,366.37	$28,709.48	$27,298.42	$25,380.18
Oakvale	$699.13	$537.16	$510.76	$474.86
Oceana	$7,631.83	$5,863.72	$5,575.52	$5,183.74
Paden City (Tyler)	$4,362.44	$3,351.76	$3,187.52	$2,965.09
Paden City (Wetzel)	$9,719.51	$7,467.74	$7,100.21	$6,599.71
Parkersburg	$162,971.27	$125,214.74	$119,060.46	$110,694.16

Source: West Virginia State Treasurer's Office.

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Appendix F: Distribution to All Municipalities
All Counties and Municipalities Coal Revenue Fund (*continued*)

Municipality	FY 2009	FY 2008	FY 2007	FY 2006
Parsons	$7,203.48	$5,534.60	$5,262.57	$4,892.78
Paw Paw	$2,580.06	$1,982.32	$1,884.89	$1,752.45
Pax	$856.73	$658.23	$625.89	$581.90
Pennsboro	$5,903.60	$4,535.87	$4,312.94	$4,009.87
Petersburg	$11,930.25	$9,166.29	$8,715.78	$8,103.32
Peterstown	$2,456.92	$1,887.72	$1,794.93	$1,668.81
Philippi	$14,131.19	$10,857.33	$10,323.69	$9,598.26
Piedmont	$4,992.65	$3,835.97	$3,647.44	$3,391.13
Pine Grove	$2,811.47	$2,160.12	$2,053.95	$1,909.63
Pineville	$3,520.48	$2,704.87	$2,571.92	$2,391.20
Pleasant Valley	$15,381.82	$11,818.23	$11,237.36	$10,447.72
Poca	$4,987.75	$3,832.21	$3,643.86	$3,387.81
Pratt	$2,713.00	$2,084.46	$1,982.02	$1,842.73
Princeton	$31,251.03	$24,010.92	$22,830.79	$21,226.49
Pt. Pleasant	$22,831.39	$17,541.90	$16,679.73	$15,507.66
Pullman	$832.15	$639.36	$607.94	$565.22
Quinwood	$2,141.82	$1,645.61	$1,564.73	$1,454.78
Rainelle	$7,607.17	$5,844.77	$5,557.50	$5,166.98
Ranson	$14,530.00	$11,163.75	$10,615.04	$9,869.14
Ravenswood	$19,847.62	$15,249.42	$14,499.91	$13,481.00
Reedsville	$2,545.60	$1,955.85	$1,859.72	$1,729.04
Reedy	$974.88	$749.01	$712.21	$662.17
Rhodell	$1,152.16	$885.23	$841.72	$782.58
Richwood	$12,196.12	$9,370.57	$8,910.01	$8,283.91
Ridgeley	$3,751.90	$2,882.66	$2,740.99	$2,548.38
Ripley	$16,066.17	$12,344.03	$11,737.32	$10,912.54
Rivesville	$4,495.37	$3,453.91	$3,284.14	$3,053.37
Romney	$9,552.03	$7,339.05	$6,978.34	$6,487.97
Ronceverte	$7,666.29	$5,890.20	$5,600.70	$5,207.14
Rowlesburg	$3,018.22	$2,318.98	$2,205.01	$2,050.06
Rupert	$4,628.29	$3,556.04	$3,381.27	$3,143.66
Salem	$9,877.02	$7,588.76	$7,215.78	$6,708.72

Source: West Virginia State Treasurer's Office.

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Appendix F: Distribution to All Municipalities
All Counties and Municipalities Coal Revenue Fund (*continued*)

Municipality	FY 2009	FY 2008	FY 2007	FY 2006
Sand Fork	$866.61	$665.83	$633.12	$588.63
Shepherdstown	$3,953.75	$3,037.76	$2,888.45	$2,685.48
Shinnston	$11,300.03	$8,682.09	$8,255.38	$7,675.27
Sistersville	$7,818.90	$6,007.46	$5,712.19	$5,310.80
Smithers	$4,451.03	$3,419.84	$1,844.69	$3,023.24
Smithfield	$871.50	$669.60	$2,043.75	$591.95
Sophia	$6,405.78	$4,921.70	$4,679.82	$4,350.97
South Charleston	$65,928.99	$50,654.83	$48,165.16	$44,780.62
Spencer	$11,580.68	$8,897.71	$8,460.41	$7,865.89
St. Albans	$56,953.03	$43,758.39	$41,607.66	$38,683.92
St. Marys	$9,931.25	$7,630.42	$7,255.38	$6,745.55
Star City	$6,725.87	$5,167.65	$4,913.66	$4,568.37
Stonewood	$8,936.60	$6,866.21	$6,528.74	$6,069.96
Summersville	$16,218.86	$12,461.35	$11,848.88	$11,016.27
Sutton	$4,977.96	$3,824.69	$3,636.70	$3,381.15
Sylvester	$960.10	$737.68	$701.42	$652.13
Terra Alta	$7,169.02	$5,508.13	$5,237.40	$4,869.38
Thomas	$2,225.51	$1,709.92	$1,625.88	$1,511.63
Thurmond	$34.46	$26.47	$25.18	$23.41
Triadelphia	$4,022.65	$3,090.71	$2,938.80	$2,732.29
Tunnelton	$1,654.42	$1,271.14	$1,208.67	$1,123.74
Union	$2,698.22	$2,073.10	$1,971.21	$1,832.70
Valley Grove	$1,994.10	$1,532.12	$1,456.81	$1,354.45
Vienna	$53,476.88	$41,087.59	$39,068.13	$36,322.84
War	$3,879.95	$2,981.04	$2,834.53	$2,635.34
Wardensville	$1,211.27	$930.66	$884.92	$822.73
Wayne	$5,440.77	$4,180.28	$3,974.82	$3,695.51
Weirton (Brooke)	$16,080.95	$12,355.39	$11,747.91	$10,921.79
Weirton (Hancock)	$84,417.71	$64,860.17	$61,672.49	$57,339.41
Welch	$13,210.45	$10,149.90	$9,651.04	$8,972.87
Wellsburg	$14,234.57	$10,936.75	$10,399.21	$9,668.47
West Hamlin	$3,426.91	$2,632.97	$2,503.56	$2,327.64

Source: West Virginia State Treasurer's Office.

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Appendix F: Distribution to All Municipalities
All Counties and Municipalities Coal Revenue Fund (*continued*)

Municipality	FY 2009	FY 2008	FY 2007	FY 2006
West Liberty	$6,006.97	$4,615.31	$4,388.46	$4,080.10
West Logan	$2,058.13	$1,581.30	$1,503.59	$1,397.92
West Millford	$3,205.39	$2,462.77	$2,341.72	$2,177.18
West Union	$3,968.53	$3,049.11	$2,899.25	$2,695.52
Weston	$21,255.87	$16,331.39	$15,528.70	$14,437.51
Westover	$19,404.48	$14,908.93	$14,176.16	$13,180.01
Wheeling (Marshall)	$699.13	$537.16	$522.89	$525.38
Wheeling (Ohio)	$154,000.13	$118,322.01	$112,494.37	$104,550.20
White Hall	$2,929.63	$2,250.90	$2,140.27	$1,989.87
White Sulphur Springs	$11,398.51	$8,757.75	$8,327.30	$7,742.16
Whitesville	$2,560.38	$1,967.21	$1,870.52	$1,739.07
Williamson	$16,809.74	$12,915.32	$12,280.53	$11,417.59
Williamstown	$14,751.52	$11,333.94	$10,776.88	$10,019.60
Windsor Heights	$2,122.13	$1,630.49	$1,550.35	$1,441.41
Winfield	$9,148.33	$7,028.89	$6,683.42	$6,213.79
Womelsdorf	$1,216.18	$934.41	$888.49	$826.06
Worthington	$837.04	$643.13	$611.51	$568.54
Total	**$3,169,073.81**	**$2,434,875.67**	**$2,315,201.98**	**$2,153,181.71**

Source: West Virginia State Treasurer's Office.

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