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This week's publication includes documents submitted by the following agencies:

Dentistry, West Virginia Board of

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Public Service Commission

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Tax

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NEW RULES FILED FOR PUBLIC COMMENT THIS WEEK

AGENCY	RULE/TYPE	AUTHORITY	HEARING/COMMENT PERIOD/LOCATION
Public Service Commission (150-30)	Rules Governing Siting Certificate for Exempt Wholesale Generators Legislative Exempt	§24-2-11c	Written Comments Only: February 26, 2020 4:00 pm Public Service Commission PO Box 812 Charleston, WV 25323
Tax (110-43)	Special Valuation Method for Certain Wireless Technology Property Interpretive	§11-3-33	Written Comments Only: February 27, 2020 11:00 pm Mark S. Morton P.O. Box 1005 Charleston, WV 25324 taxlegal@wv.gov

NO NEW EMERGENCY RULES WERE FILED THIS WEEK

AGENCY	RULE/TYPE	AUTHORITY	EFFECTIVE DATE	DATE NOTICE FOR HEARING

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GUIDE FOR USING THE RULE MONITOR IN THE STATE REGISTER

Column	1.	Agency Name, (Title and Series Number)
Column	2.	Rule Title, Price and Type
Column	3.	Date Notice of Public Hearing or Comment Period Filed
Column	4.	Date of Public Hearing or Last Date Comments Will Be Received
Column	5.	Date Emergency Rule Filed, Emergency Amendments Filed, Emergency Rule Decision (ERD) Number & Date ERD Filed (Effective Date of Emergency Rule)
Column	6.	Date Agency Approved Legislative Rules Filed.
Column	7.	Date Review by the Legislative Rule-Making Review Committee & Action Taken **Please Note** The Board of Education, Board of Trustees & Board of Directors File Their Rules With the Educational Over-Sight Committee
Column	8.	Legislative Action
Column	9.	Date Agency Final Files Legislative, Procedural or Interpretive Rules. This is the Final Step for Procedural & Interpretive Rules
Column	10.	Date Rule is Effective

$ Emergency rules will not have a "Notice" date until the agency files one, but the rule will appear in Columns 1, 2 & 5. An Agency must file for either a public hearing or public comment period either before filing as an emergency or no more than 30 days after filing the rule as an emergency

$ If more than one date appears in a column, it means the agency has repeated that step (ex. - holding an additional public hearing)

CROSS REFERENCE OF RULE MONITOR TITLE NUMBERS AND AGENCIES

TITLE NUMBER		NAME OF AGENCY
TITLE	1	ACCOUNTANCY
TITLE	3	BARBERS AND COSMETOLOGISTS
TITLE	7	PROFESSIONAL ENGINEERS
TITLE	10	LICENSED PRACTICAL NURSES
TITLE	11	MEDICINE
TITLE	14	OPTOMETRY
TITLE	15	PHARMACY
TITLE	16	PHYSICAL THERAPY
TITLE	17	PSYCHOLOGISTS
TITLE	19	REGISTERED PROFESSIONAL NURSES
TITLE	20	SANITARIANS
TITLE	24	OSTEOPATHIC MEDICINE
TITLE	25	SOCIAL WORK EXAMINERS
TITLE	26	VETERINARY MEDICINE
TITLE	27	COUNSELING
TITLE	29	SPEECH-LANGUAGE PATHOLOGY AND AUDIOLOGY
TITLE	31	DIETITIANS
TITLE	33	WASTE MANAGEMENT, DIV. OF WATER AND WASTE MGMT.
TITLE	35	OIL AND GAS
TITLE	36	COAL MINE HEALTH AND SAFETY
TITLE	38	MINING AND RECLAMATION
TITLE	42	LABOR
TITLE	45	AIR QUALITY
TITLE	47	WATER RESOURCES, DIV. OF WATER AND WASTE MGMT.
TITLE	56	MINERS' HEALTH, SAFETY AND TRAINING
TITLE	58	NATURAL RESOURCES
TITLE	60	ENVIRONMENTAL PROTECTION – SECRETARY'S OFFICE
TITLE	61	AGRICULTURE
TITLE	64	HEALTH
TITLE	65	HEALTH CARE AUTHORITY
TITLE	69	HEALTH AND HUMAN RESOURCES
TITLE	76	SENIOR SERVICES
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TITLE	81	STATE POLICE
TITLE	87	FIRE COMMISSION
TITLE	90	CORRECTIONS
TITLE	91	MOTOR VEHICLES
TITLE	94	REGIONAL JAIL AND CORRECTIONAL FACILITY AUTHORITY
TITLE	110	TAX DEPARTMENT
TITLE	112	TREASURER
TITLE	114	INSURANCE COMMISSION
TITLE	126	EDUCATION
TITLE	127	SECONDARY SCHOOLS ACTIVITIES COMMISSION
TITLE	133	HIGHER EDUCATION POLICY COMMISSION
TITLE	135	COMMUNITY AND TECHNICAL COLLEGE EDUCATION
TITLE	143	PERSONNEL
TITLE	144	TOURISM
TITLE	146	STATE ELECTION COMMISSION
TITLE	148	ADMINISTRATION
TITLE	149	CRIME, DELINQUENCY AND CORRECTIONS
TITLE	150	PUBLIC SERVICE COMMISSION
TITLE	153	SECRETARY OF STATE
TITLE	157	HIGWAYS
TITLE	164	SCHOOL BUILDING AUTHORITY
TITLE	174	REAL ESTATE COMMISSION
TITLE	175	ALCOHOL BEVERAGE CONTROL COMMISSION
TITLE	176	ALCOHOL BEVERAGE CONTROL COMMISSION - BEER
TITLE	177	ATHLETIC COMMISSION
TITLE	178	RACING COMMISSION
TITLE	179	LOTTERY COMMISSION
TITLE	190	REAL ESTATE APPRAISER LICENSING & CERTIFICATION BOARD

RULE MONITOR

AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Accountancy (1-01)	Board Rules and Rules of Professional Conduct Legislative	6/7/2019 8/22/2019	7/8/2019 9/22/2019		7/23/2019 9/27/2019	Modified & Approved 10/24/2019 Filed 11/8/2019	BUNDLED HB4252		
Acupuncture (32-04)	Fees of the Board of Acupuncture Legislative	6/13/2019	7/14/2019	6/13/2019 Effective 7/25/2019	7/22/2019	Modified & Approved 9/26/2019 Filed 10/10/2019	BUNDLED HB4252		
Acupuncture (32-14)	Auricular Detoxification Therapy Certificate Legislative	6/13/2019	7/14/2019	6/13/2019 Effective 7/25/2019	7/22/2019	Modified & Approved 9/26/2019 Filed 10/17/2019	BUNDLED HB4252		
Acupuncture (32-15)	Application for Waiver of Initial Licensing Fees for Certain Individuals Legislative	6/13/2019	7/14/2019		7/22/2019	Modified & Approved 9/26/2019 Filed 10/10/2019	BUNDLED HB4252		
Acupuncture (32-16)	Consideration of Prior Criminal Convictions In Initial Licensure Determinations Legislative	8/19/2019	9/19/2019		9/24/2019	Modified & Approved 10/24/2019 Filed 11/14/2019	BUNDLED HB4252		
Administration (148-12)	Rules for the General Administration of Records Management and Preservation Legislative	6/24/2019	7/24/2019		7/26/2019	Approved 10/24/2019	BUNDLED SB323		
Administration (148-13)	Rules for Retention and Disposal Scheduling Legislative	6/24/2019	7/24/2019		7/26/2019	Approved 10/24/2019	BUNDLED SB323		
Administration (148-14)	Rules for the Management of Records Maintained by the Records Center Legislative	6/24/2019	7/24/2019		7/26/2019	Appoved 10/24/2019	BUNDLED SB323		
Administration (148-23)	Exemptions from Management Services Provided by the Fleet Management Division Legislative	5/3/2019	6/3/2019	4/5/2019 Effective 5/17/2019	7/8/2019	Approved 10/24/2019	BUNDLED SB323		
Administration (148-24)	Financial Services Reporting Legislative	6/24/2019	7/24/2019		7/26/2019	Modified & Approved 10/24/2019 Filed 10/29/2019	BUNDLED SB323		
Agriculture (61-01)	Animal Disease Control Legislative	6/21/2019	7/22/2019		7/22/2019	Approved 12/18/2019	BUNDLED HB4252		
Agriculture (61-10)	Fresh Food Act Legislative	6/26/2019	7/26/2019	7/31/2019 Approved 8/2/2019	7/26/2019	Approved 12/18/2019	BUNDLED HB4252		

RULE MONITOR

AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Agriculture (61-11B)	Auctioneers Legislative	6/26/2019	7/26/2019		7/26/2019	Modified & Approved 9/26/2019 Filed 10/1/2019	BUNDLED HB4252		
Agriculture (61-13A)	Poultry- Rules for Hatcheries, Growers and Contractors Pertaining to Poultry Disease Control and Eradication Legislative	6/11/2019	7/10/2019		7/11/2019	Approved 9/26/2019	BUNDLED HB4252		
Agriculture (61-15)	Grade "A" Pasteurized Milk Legislative	12/5/2019	1/6/2020	12/6/2019 Approved 12/20/2019	1/7/2020	Approved 1/7/2020	BUNDLED HB4252		
Agriculture (61-19)	WV Manufacture-Grade Milk Legislative	12/5/2019	1/6/2020		1/6/2020	Approved 1/7/2020	BUNDLED HB4252		
Agriculture (61-20)	Employment Reference and Inquiries and Background Checks Legislative	6/24/2019	7/24/2019		7/26/2019	Modified & Approved 9/26/2019 Filed 10/1/2019	BUNDLED HB4252		
Agriculture (61-24)	West Virginia Spay Neuter Assistance Program Legislative	6/26/2019	7/26/2019		7/26/2019	Approved 12/18/2019	BUNDLED HB4252		
Agriculture (61-29)	Industrial Hemp Legislative	6/21/2019	7/22/2019		7/26/2019	Modified & Approved 12/18/2019 Filed 1/7/2020	BUNDLED HB4252		
Agriculture (61-30)	Hemp Products Legislative	6/21/2019	7/22/2019		7/26/2019	Modified & Approved 12/18/2019 Filed 1/7/2020	BUNDLED HB4252		
Agriculture (61-34)	Captive Cervid Farming Legislative	6/21/2019	7/22/2019		7/22/2019	Approved 9/26/2019	BUNDLED HB4252		
Agriculture (61-38)	Farmers Markets Legislative	6/24/2019	7/24/2019		7/26/2019	Modified & Approved 9/26/2019 Filed 10/2/2019	BUNDLED HB4252		
Agriculture (61-40)	WV Exempted Dairy Farms and Milk and Milk Products Processing Rules Legislative	12/5/2019	1/6/2020		1/6/2020	Approved 1/7/2020	BUNDLED HB4252		
Air Quality (45-08)	Ambient Air Quality Standards Legislative	6/5/2019	7/9/2019		7/19/2019	Approved 9/26/2019	SB329 HB4217		

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AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Air Quality (45-16)	Standards of Performance for New Stationary Sources Legislative	6/5/2019	7/9/2019		7/19/2019	Approved 9/26/2019	SB330 HB4218		
Air Quality (45-25)	Control of Air Pollution from Hazardous Waste Treatment, Storage and Disposal Facilities Legislative	6/5/2019	7/9/2019		7/19/2019	Modified & Approved 9/26/2019 Filed 10/2/2019	SB331 HB4270		
Air Quality (45-34)	Emission Standards for Hazardous Air Pollutants Legislative	6/5/2019	7/9/2019		7/19/2019	Approved 9/26/2019	SB332 HB4219		
Air Quality (45-40)	Control of Ozone Season Nitrogen Oxides Emissions Legislative	6/5/2019	7/9/2019		7/19/2019	Approved 9/26/2019	SB333 HB4220		
Architects (2-01)	Registration of Architects Legislative	6/5/2019 8/22/2019	7/9/2019 9/22/2019		7/16/2019 9/24/2019	Modified & Approved 11/17/2019 Filed 11/18/2019	BUNDLED HB4252		
Architects (2-03)	Fees for Registration of Architects Legislative	6/5/2019	7/9/2019		7/16/2019	Modified & Approved 11/17/2019 Filed 11/18/2019	BUNDLED HB4252		
Auditor (155-06)	Local Government Purchasing Card Program Legislative	5/21/2019	6/20/2019		7/8/2019	Approved 10/24/2019	BUNDLED HB4252		
Chiropractic Examiners (4-07)	Request for Waiver of Initial Licensing Fees for Certain Individuals Legislative	6/10/2019	7/10/2019		7/10/2019	Modified & Approved 9/26/2019 Filed 10/4/2019	BUNDLED HB4252		
Chiropractic Examiners (4-08)	Consideration of Prior Criminal Convictions in Initial Licensure Determinations Legislative	8/5/2019	9/9/2019		9/10/2019	Modified & Approved 11/17/2019 Filed 11/18/2019	BUNDLED HB4252		
Coal Mine Health and Safety (36-01)	Rules and Regulations Governing Approvals and Permits, Explosives and Ventilation For The Construction of Shaft And/Or Slope Operations In The State Of West Virginia Legislative Exempt	9/5/2019	10/21/2019						
Coal Mine Health and Safety (36-03)	Rules and Regulations Governing The Certification and Statutory Duties of Shaft And/Or Slope Superintendent Examiner Foreman and Examiner Foreman Legislative Exempt	9/5/2019	10/21/2019						

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AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Coal Mine Health and Safety (36-04)	Rules and Regulations Governing The Movement of Mining Equipment Within Coal Mines In The State of West Virginia Legislative Exempt	9/5/2019	10/21/2019					1/7/2020	4/6/2020
Coal Mine Health and Safety (36-06)	Longwall Mining Legislative Exempt	9/5/2019	10/21/2019					1/7/2020	4/6/2020
Coal Mine Health and Safety (36-07)	Rules and Regulation Governing Shortwall Mining Within The State of West Virginia Legislative Exempt	10/15/2019	11/25/2019						
Coal Mine Health and Safety (36-08)	Rules and Regulations Governing The Right of A Miner to Refuse To Operate Alleged Unsafe Equipment Legislative Exempt	10/11/2019	11/25/2019					1/7/2020	4/6/2020
Coal Mine Health and Safety (36-11)	Rules and Regulations Governing When Underground Mine Foreman-Boss Required; Assistants;Certifications; The Reopening of Abandoned Mines and the Deenergization of Self-Propelled Electric Coal Feeders; Performance Requirements Legislative Exempt	10/15/2019	11/25/2019						
Coal Mine Health and Safety (36-12)	Rules and Regulations Governing Electrical Provisions for Underground Mining Legislative Exempt	10/11/2019	11/25/2019						
Coal Mine Health and Safety (36-13)	Rules and Regulations Governing The Authority, Accountability, and Responsibility of Underground Mine Foreman; Responsibility of Operator In Relation To Mine Foreman; And Regulatory Review Procedures Legislative Exempt	10/11/2019	11/25/2019						
Coal Mine Health and Safety (36-15)	Rules and Regulations Governing Ventilation By Use Of Mechanically Operated Fans and Intentional Changes In The Ventilation System Legislative Exempt	10/11/2019	11/25/2019					12/13/2019	3/12/2020

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AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Coal Mine Health and Safety (36-16)	Rules and Regulations GoverningThe Blocking Of Equipment Prior To Performing Working On Such Equipment Legislative Exempt	10/11/2019	11/25/2019					12/13/2019	3/12/2020
Coal Mine Health and Safety (36-17)	Rules and Regulations Governing Unused and Abandoned Parts of Mine Legislative Exempt	10/11/2019	11/25/2019					12/13/2019	3/12/2020
Coal Mine Health and Safety (36-18)	The Responsibility For Care and Maintenance of Equipment Legislative Exempt	10/24/2019	12/9/2019						
Coal Mine Health and Safety (36-57)	Rules Governing Proximity Detection Systems and Haulage Safety Generally Legislative Exempt	10/24/2019	12/9/2019						
Community and Technical College Education (135-08)	West Virginia Invests Grant Program Legislative	4/29/2019	5/30/2019	4/29/2019 Effective 4/29/2019	6/3/2019	Approved 10/4/2019	HB4480		
Community and Technical College Education (135-11)	Degree Designation, General Education Requirements, New Program Approval, and Discontinuance of Existing Programs Procedural	12/9/2019	1/13/2020					1/15/2020	2/15/2020
Conservation Agency (63-03)	State Conservation Committee Grant Program Legislative	5/30/2019	6/29/2019		7/10/2019	Approved 10/24/2019	BUNDLED HB4252		
Counseling (27-13)	Application for Waiver of Initial Licensing Fees for Certain Individuals Legislative	6/10/2019	7/10/2019		7/26/2019	Modified & Approved 9/26/2019 Filed 10/9/2019	BUNDLED HB4252		
Dentistry, WV Board of (5-01)	Rule for the West Virginia Board of Dentistry Legislative	5/31/2019 7/26/2019	7/1/2019 8/26/2019		7/19/2019 9/20/2019	Approved 11/17/2019	BUNDLED HB4252		
Dentistry, WV Board of (5-08)	Dental Advertising Legislative	5/31/2019	7/1/2019		7/19/2019	Modified & Approved 11/17/2019 Filed 11/18/2019	BUNDLED HB4252		
Development Office, Commerce (145-15)	Small Business Innovation Research and Small Business Technology Transfer Matching Funds Program Legislative	6/17/2019	7/17/2019	7/18/2019 Approved 7/30/2019	7/18/2019	Modified & Approved 11/17/2019 Filed 12/5/2019	BUNDLED SB449		

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AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Dietitians (31-01)	Licensure and Renewal Requirements Legislative	7/29/2019	8/29/2019		8/30/2019	Modified & Approved 9/26/2019 Filed 10/1/2019	BUNDLED HB4252		
Dietitians (31-06)	Application for Waiver of Initial Licensing Fees for Certain Individuals Legislative	6/24/2019	7/25/2019		7/25/2019	Modified & Approved 9/26/2019 Filed 10/2/2019	BUNDLED HB4252		
Education (126-012)	West Virginia System of Support and Accountability (2322) Legislative Exempt	12/12/2019	1/24/2020						
Education (126-042)	Assuring the Quality of Education: Regulations for Education Programs (Policy 2510) Legislative Exempt	12/12/2019	1/24/2020						
Education (126-079)	Public Charter Schools (3300) Legislative Exempt	11/15/2019	1/14/2020						
Education (126-092)	West Virginia School Bus Transportation Regulations, Procedures, and Specifications for the Design and Equipment of School Buses (Policy 4336) Legislative Exempt	10/10/2019	11/12/2019					1/10/2020	2/10/2020
Education (126-118)	Athletic and Limited Football Trainers in the Public Schools of West Virginia (5112) Legislative Exempt	11/15/2019	12/16/2019					1/9/2020	2/10/2020
Education (126-136)	Minimum Requirements for the Licensure of Professional/Paraprofessional Personnel and Advanced Salary Classification (Policy 5202) Legislative Exempt	1/9/2020	2/10/2020						
Education (126-161)	Regulations for Alternative Certification Programs for the Education of Teachers (5901) Legislative Exempt	11/15/2019	12/16/2019					1/9/2020	2/10/2020
Election Commision (146-01)	Corporate and Membership Organization Political Activity Legislative	6/6/2019	7/10/2019	6/6/2019 Effective 7/18/2019	7/26/2019	Modified & Approved 11/17/2019 Filed 12/2/2019	BUNDLED HB4252		
Election Commission (146-03)	Regulation of Campaign Finance Legislative	6/6/2019	7/10/2019	6/6/2019 Effective 7/18/2019	7/26/2019	Modified & Approved 11/17/2019 Filed 12/2/2019	BUNDLED HB4252		

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AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Environmental Protection - Secretary's Office (60-03)	Voluntary Remediation and Redevelopment Rule Legislative	6/5/2019	7/8/2019		7/25/2019	Approved 11/17/2019	SB337 HB4223		
Fire Commission (87-01)	State Fire Code Legislative	6/13/2019	7/16/2019		7/25/2019	Modified & Approved 12/18/2019 Filed 1/6/2020	BUNDLED HB4275		
Fire Commission (87-04)	State Building Code Legislative	6/13/2019	7/16/2019		7/25/2019	Modified & Approved 12/18/2019 Filed 1/6/2020	BUNDLED HB4275		
Forestry (22-02)	Sediment Control During Commerical Timber-Harvesting Operations-Licensing Legislative	6/26/2019	7/26/2019	6/26/2019 Effective 8/7/2019	7/26/2019	Approved 11/17/2019	BUNDLED SB449		
Forestry (22-03)	Sediment Control During Commercial Timber-Harvesting Operations-Logger Certification Legislative	6/26/2019	7/26/2019	6/26/2019 Effective 8/7/2019	7/26/2019	Approved 11/17/2019	BUNDLED SB449		
Funeral Service Examiners (6-05)	Application for Waiver of Initial Licensing Fees for Certain Individuals Legislative	6/17/2019	7/18/2019		7/23/2019	Modified & Approved 9/26/2019 Filed 10/10/2019	BUNDLED HB4252		
Funeral Service Examiners (6-06)	Consideration of Prior Criminal Convictions in Initial Licensure Determination Legislative	8/22/2019	9/22/2019		9/27/2019	Modified & Approved 10/24/2019 Filed 11/7/2019	BUNDLED HB4252		
Health (64-03)	Public Water Systems Legislative	6/14/2019	7/15/2019		7/16/2019	Modified & Approved 10/24/2019 Filed 11/4/2019	SB339 HB4279		
Health (64-30)	Fees for Permits Legislative	6/14/2019	7/15/2019		7/16/2019	Modified & Approved 12/18/2019 Filed 12/19/2019	SB340 HB4280		
Health (64-32)	Vital Statistics Legislative	6/14/2019	7/15/2019		7/16/2019	Modified & Approved 10/24/2019 Filed 11/4/2019	SB341 HB4281		
Health (64-48)	Emergency Medical Services Legislative	6/14/2019	7/15/2019		7/16/2019	Modified & Approved 10/24/2019 Filed 11/4/2019	SB342 HB4282		

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AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Health (64-70)	Primary Care Support Program Legislative	6/21/2019	7/22/2019		7/25/2019	Modified & Approved 12/19/2019 Filed 12/19/2019	SB343 HB4283		
Health (64-71)	Primary Care Seed Money Grants Legislative	6/26/2019	7/26/2019		7/26/2019	Approved 12/19/2019	SB344 HB4226		
Health (64-109)	Medical Cannabis Program General Provisions Legislative	6/21/2019	7/22/2019	4/3/2018 Effective 4/3/2018 Amendment 9/12/2019 Effective 9/12/2019	7/25/2019	Modified & Approved 9/26/2019 Filed 10/4/2019	SB345 HB4284		
Health (64-110)	Medical Cannabis Program Grower/Processors Legislative	6/21/2019	7/22/2019	4/4/2018 Effective 4/4/2018 Amendment 9/12/2019 Effective 9/12/2019	7/25/2019	Modified & Approved 9/26/2019 Filed 10/4/2019	SB346 HB4285		
Health (64-111)	Medical Cannabis Program Laboratories Legislative	6/21/2019	7/22/2019	4/4/2018 Effective 4/4/2018 Amendment 9/12/2019 Effective 9/12/2019	7/25/2019	Modified & Approved 9/26/2019 Filed 10/4/2019	SB347 HB4286		
Health (64-112)	Medical Cannabis Program Dispensiaries Legislative	6/21/2019	7/22/2019	4/4/2018 Effective 4/4/2018 Amendment 9/12/2019 Effective 9/12/2019	7/25/2019	Modified & Approved 9/26/2019 Filed 10/4/2019	SB348 HB4287		
Health (64-113)	Medical Cannabis Program Safe Harbor Letter Legislative	6/21/2019	7/22/2019	4/4/2018 Effective 4/4/2018 Amendment 9/12/2019 Effective 9/12/2019	7/24/2019	Modifed & Approved 12/18/2019 Filed 12/19/2019	SB349 HB4288		

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AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Heath and Human Resources (69-14)	Collection and Exchange of Data Related to Overdoses Legislative	6/17/2019	7/17/2019	6/19/2019 Effective 7/31/2019 Amendment 11/21/2019 Effedtive 1/2/2020	7/22/2019	Modified & Approved 11/17/2019 Filed 11/21/2019	SB350 HB4289		
Health Care Authority (65-09)	Critical Access Hospitals Legislative	6/13/2019	7/15/2019		7/16/2019	Modified & Approved 11/17/2019 Filed 11/22/2019	SB354 HB4292		
Hearing Aid Dealers (8-04)	Application for Waiver of Initial Licensing Fee for Certain Individuals Legislative	6/24/2019	7/24/2019		7/25/2019	Modified & Approved 9/26/2019 Filed 10/21/2019	BUNDLED HB4252		
Hearing Aid Dealers (8-05)	Consideration of Prior Criminal Convictions in Initial Licensure Determinations Legislative	8/22/2019	9/22/2019		9/27/2019	Modified & Approved 10/24/2019 Filed 11/7/2019	BUNDLED HB4252		
Higher Education Policy Commission (133-03)	Higher Education Report Card Legislative	6/17/2019	7/17/2019		9/30/2019				
Higher Education Policy Commission (133-11)	Submission of Proposals for Academic Programs at Public Regional Institutions and the Monitoring and Discontinuance of Existing Programs Procedural	12/9/2019	1/9/2020					1/13/2020	2/13/2020
Higher Education Policy Commission (133-26)	Underwood-Smith Teacher Scholarship Legislative	9/30/2019	10/30/2019		11/5/2019				
Higher Education Policy Commission (133-49)	Accountability System Legislative	6/17/2019	7/17/2019		7/18/2019	Approved 10/4/2019			
Highways (157-06)	Use of State Road Rights of Way and Adjacent Areas Legislative	6/27/2019	7/29/2019		7/29/2019	Modified & Approved 12/18/2019 Filed 1/8/2020	BUNDLED SB364		
Highways (157-07)	Transportation of Hazardous Wastes Upon the Roads and Highways Legislative	6/26/2019	7/26/2019		7/26/2019	Approved 12/18/2019	BUNDLED SB364		

RULE MONITOR

AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Highways (157-13)	Small Wireless Facilities on Division of Highways Rights-of-Way Legislative	6/27/2019	7/29/2019		7/29/2019	Modified & Approved 12/18/2019 Filed 1/8/2020	BUNDLED SB364		
Human Services (78-03)	Minimum Licensing Requirements for Residential Child Care and Treatment Facilities for Children and Transitioning Adults in West Virginia Legislative	6/18/2019	7/18/2019	8/16/2019 Effective 9/27/2019	7/26/2019	Modified & Approved 12/18/2019 Filed 1/7/2020	SB351 HB4290		
Human Services (78-24)	Qualifications for a Provisional License to Practice As A Social Worker Within the Department of Health and Human Resources Legislative	6/18/2019	7/18/2019		7/24/2019	Modified & Approved 11/17/2019 Filed 11/25/2019	SB352 HB4291		
Human Services (78-26)	Pilot Program for Drug Screening of Applicants for Cash Assistance Legislative				9/4/2019 Sunset Extension	Approved 11/17/2019	SB353 HB4227		
Insurance Commission (114-24)	Medicare Supplement Insurance Legislative	6/10/2019	7/10/2019		7/26/2019	Approved 10/24/2019	SB357 HB4229		
Insurance Commission (114-40)	Credit for Reinsurance Legislative	2/8/2019	3/25/2019	1/18/2019 Effective 3/1/2019	3/26/2019	Modified & Approved 10/24/2019 Filed 10/29/2019	SB358 HB4297		
Insurance Commission (114-99)	Pharmacy Auditing Entities and Pharmacy Benefit Managers Legislative	9/18/2019	10/17/2019		12/6/2019	Approved 12/18/2019	SB359 HB4230		
Labor (42-32)	Supervision of Plumbing Work Legislative	6/10/2019	7/11/2019		7/17/2019	Approved 10/24/2019	BUNDLED SB449		
Labor (42-34)	Regulation of Heating, Ventilating and Cooling Work Legislative	6/10/2019	7/11/2019		7/17/2019	Approved 10/24/2019	BUNDLED SB449		
Landscape Architects (9-05)	Consideration of Prior Criminal Convictions in Initial Licensure Determinations Legislative	8/22/2019	9/22/2019		9/27/2019	Modified & Approved 11/17/2019 Filed 11/21/2019	BUNDLED HB4252		
Massage Therapy Licensure Board (194-05)	Application for Waiver of Initial Licensing Fees for Certain Individuals Legislative	6/13/2019	7/14/2019		7/22/2019	Modified & Approved 9/26/2019 Filed 10/10/2019	BUNDLED HB4252		

RULE MONITOR

AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Massage Therapy Licensure Board (194-06)	Consideration of Prior Criminal Convictions in Initial Licensure Determination Legislative	8/19/2019	9/19/2019		9/24/2019	Modified & Approved 10/24/2019 Filed 11/7/2019	BUNDLED HB4252		
Medical Imaging and Radiation Therapy Tech. Bd. of Exam. (18-01)	WV Medical Imaging and Radiation Therapy Technology Board of Examiners Legislative	6/5/2019 8/26/2019	7/7/2019 9/27/2019		7/25/2019 9/27/2019	Modified & Approved 10/24/2019 Filed 10/31/2019	BUNDLED HB4252		
Medicine (11-01B)	Licensure, Disciplinary and Compliant Procedures, Continuing Education, Physician Assistants Legislative	6/19/2019	7/19/2019	6/19/2019 Amendment 7/25/2019 Approved 7/30/2019	7/25/2019	Modified & Approved 9/26/2019 Filed 10/8/2019	BUNDLED HB4252		
Medicine (11-13)	Waiver of Initial Licensing Fees for Certain Initial Licensure Applicants Legislative	6/19/2019	7/19/2019		7/25/2019	Modified & Approved 9/26/2019 Filed 10/8/2019	BUNDLED HB4252		
Miners Health Safety and Training (56-19)	Substance Abuse Screening, Standards and Procedures Legislative	6/19/2019	7/19/2019	6/19/2019 Effective 7/31/2019	7/25/2019	Approved 11/17/2019	BUNDLED SB449		
Miners Health Safety and Training (56-22)	Rules Governing the Certification, Recertification and Training of EMT-Miners and the Certification of EMT-M Instructors Legislative	6/19/2019	7/19/2019	6/19/2019 Effective 7/31/2019	7/25/2019	Approved 11/17/2019	BUNDLED SB449		
Mining and Reclamation (38-02)	West Virginia Surface Mining Reclamation Rule Legislative	6/5/2019	7/8/2019		7/25/2019	Authorized with Certain Amendments 12/18/2019	SB334 HB4348		
Mining and Reclamation (38-02F)	Groundwater Protection Rules Coal Mining Operations Legislative	6/5/2019	7/8/2019		7/25/2019	Approved 12/18/2019	SB335 HB4221		
Motor Vehicles (91-15)	Safety and Treatment Program Legislative	7/17/2019	8/16/2019	7/16/2019 Approved 7/30/2019	8/19/2019	Modified & Approved 10/25/2019 Filed 11/6/2019	BUNDLED SB364		
Motor Vehicles (91-24)	State Vehicle Title, Registration and Relicensing Project of 2018 Legislative	6/27/2019	7/29/2019	6/27/2019 Effective 8/8/2019	7/29/2019	Approved 10/24/2019	BUNDLED SB364		
Natural Resources (58-12)	Commerical Whitewater Outfitters Legislative	6/10/2019	7/10/2019		7/23/2019	Approved 12/18/2019	BUNDLED SB449		
Natural Resources (58-16)	Transporting and Selling Wildlife Pelts and Parts Legislative	6/10/2019	7/10/2019		7/23/2019	Approved 12/18/2019	BUNDLED SB449		

RULE MONITOR

AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Natural Resources (58-25)	Boating Rule Legislative	6/10/2019	7/10/2019		7/23/2019	Approved 12/18/2019	BUNDLED SB449		
Natural Resources (58-26)	Special Boating Rules Legislative	6/10/2019	7/10/2019		7/23/2019	Modified & Approved 12/18/2019 Filed 12/30/2019	BUNDLED SB449		
Natural Resources (58-28)	Special Requirements Concerning Boating Legislative	6/10/2019	7/10/2019		7/23/2019	Approved 12/18/2019	BUNDLED SB449		
Natural Resources (58-32)	Public Use of Campgrounds in West Virginia State Parks and State Forests, and Campsites in State Rail Trails Under the Division of Natural Resources Legislative	6/10/2019	7/10/2019		7/23/2019	Modified & Approved 12/18/2019 Filed 12/30/2019	BUNDLED SB449		
Natural Resources (58-34)	Special Projects and Grants for West Virginia State Parks, State Forests, and State Rail Trails Under the Division of Natural Resources Legislative	6/10/2019	7/10/2019		7/23/2019	Modifiied & Approved 12/18/2019 Filed 12/30/2019	BUNDLED SB449		
Natural Resources (58-46)	Defining of Terms Used In All Hunting and Trapping Legislative	6/10/2019	7/10/2019		7/24/2019	Approved 10/24/2019	BUNDLED SB449		
Natural Resources (58-47)	Prohibitions When Hunting and Trapping Legislative	6/10/2019	7/10/2019		7/23/2019	Approved 10/24/2019	BUNDLED SB449		
Natural Resources (58-61)	Special Fishing Rule Legislative	6/10/2019	7/10/2019		7/23/2019	Modified & Approved 12/18/2019 Filed 12/30/2019	BUNDLED SB449		
Natural Resources (58-62)	Catching and Selling Bait Fish Legislative	6/10/2019	7/10/2019		7/23/2019	Approved 12/18/2019	BUNDLED SB449		
Natural Resources (58-65)	Falconry Legislative	6/10/2019	7/10/2019		7/24/2019	Approved 12/18/2019	BUNDLED SB449		
Nursing Home Administrators Licensing Board (21-01)	Nursing Home Administrators Legislative	10/24/2019	11/25/2019		11/26/2019	Modified & Approved 12/18/2019 Filed 12/27/2019	BUNDLED HB4252		
Occupational Therapy (13-03)	Fees For Services Rendered By the Board Legislative	5/8/2019	7/1/2019		7/3/2019	Approved 9/26/2019	BUNDLED HB4252		

RULE MONITOR

AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Occupational Therapy (13-07)	Request for Waiver of Initial Licensing Fees for Certain Individuals Legislative	5/13/2019	7/1/2019		7/3/2019	Modified & Approved 9/26/2019 Filed 9/30/2019	BUNDLED HB4252		
Occupational Therapy (13-08)	Consideration of Prior Criminal Convictions in Initial Licensure Determinations Legislative	10/30/2019	11/30/2019		12/2/2019	Approved 12/18/2019	BUNDLED HB4252		
Oil & Gas Conservation Commission (39-01)	Rules of The Commission Legislative	6/14/2019	7/16/2019	6/14/2019 Withdrawn 7/26/2019	7/25/2019	Modififed & Approved 12/19/2019 Filed 1/3/2020	SB338 HB4311		
Optometry (14-01)	Rules of the West Virginia Board of Optometry Legislative	6/26/2019 8/29/2019	7/26/2019 9/29/2019		7/26/2019 10/1/2019	Modified & Approved 11/17/2019 Filed 11/26/2019	BUNDLED HB4252		
Osteopathic Medicine (24-02)	Osteopathic Phyician Assistants Legislative	6/28/2019	7/29/2019	6/28/2019 Amendment 7/31/2019 Approved 8/5/2019	7/31/2019	Modified & Approved 10/24/2019 Filed 11/14/2019	BUNDLED HB4252		
Osteopathic Medicine (24-08)	Waiver of Initial Licensing Fees for Certain Initial Licensure Applicants Legislative	6/28/2019	7/29/2019		7/30/2019	Modified & Approved 10/24/2019 Filed 11/14/2019	BUNDLED HB4252		
Pharmacy (15-01)	Licensure and Practice of Pharmacy Legislative	6/26/2019	7/26/2019		7/26/2019	Modified & Approved 11/17/2019 Filed 12/2/2019	BUNDLED HB4252		
Pharmacy (15-04)	Record Keeping and Automated Data Processing Systems Legislative	6/26/2019	7/26/2019		7/26/2019	Modified & Approved 9/26/2019 Filed 10/10/2019	BUNDLED HB4252		
Pharmacy (15-07)	Registration of Pharmacy Technicians Legislative	6/26/2019 8/15/2019	7/26/2019 9/16/2019		7/26/2019 10/11/2019	Modified & Approved 9/26/2019 Filed 10/11/2019	BUNDLED HB4252		
Pharmacy (15-12)	Immunizations Administered by Pharmacists and Pharmacy Interns Legislative	6/26/2019	7/26/2019		7/26/2019	Approved 9/26/2019	BUNDLED HB4252		
Pharmacy (15-14)	Centralized Prescription Processing Legislative	6/26/2019	7/26/2019		7/26/2019	Modified & Approved 9/26/2019 Filed 10/10/2019	BUNDLED HB4252		

RULE MONITOR

AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Pharmacy (15-15)	Regulations Governing Pharmacy Permits Legislative	6/26/2019	7/26/2019		7/26/2019	Modified & Approved 9/26/2019 Filed 10/11/2019	BUNDLED HB4252		
Pharmacy (15-16)	Regulations Governing Pharmacists Legislative	8/15/2019	9/16/2019		10/10/2019	Modified & Approved 11/17/2019 Filed 12/2/2019	BUNDLED HB4252		
Pharmacy (15-18)	Application for Waiver of Initial Licensing Fees for Certain Individuals Legislative	6/26/2019	7/26/2019		7/26/2019	Modified & Approved 9/26/2019 Filed 10/11/2019	BUNDLED HB4252		
Physical Therapy (16-01)	General Provisions for Physical Therapist and Physical Therapist Assistants Legislative	8/30/2019	9/30/2019		9/30/2019	Modified & Approved 11/17/2019 Filed 11/27/2019	BUNDLED HB4252		
Physical Therapy (16-04)	Fees for Physical Therapist and Physical Therapist Assistant Legislative	8/30/2019	9/30/2019		9/30/2019	Modified & Approved 11/17/2019 Filed 11/27/2019	BUNDLED HB4252		
Physical Therapy (16-05)	General Provisions for Athletic Trainers Legislative	7/24/2019	8/26/2019		9/23/2019	Modified & Approved 11/17/2019 Filed 11/27/2019	BUNDLED HB4252		
Physical Therapy (16-06)	Fees for Athletic Trainers Legislative	7/25/2019	8/26/2019		9/23/2019	Modified & Approved 11/17/2019 Filed 11/27/2019	BUNDLED HB4252		
Physical Therapy (16-09)	Application for Waiver of Initial Licensing Fees for Certain Individuals Legislative	6/4/2019	7/5/2019		7/18/2019	Modified & Approved 11/17/2019 Filed 11/27/2019	BUNDLED HB4252		
Professional Engineers (7-01)	Examination, Licensure and Practice of Professional Engineers Legislative	6/18/2019 8/19/2019	7/19/2019 9/18/2019		7/24/2019 9/20/2019	Modified & Approved 11/17/2019 Filed 11/18/2019	BUNDLED HB4252		
Professional Surveyors (23-01)	Examination and Licensing of Professional Surveyors in West Virginia Legislative	6/4/2019 8/12/2019	7/9/2019 9/13/2019		7/15/2019 9/17/2019	Modified & Approved 12/19/2019 Filed 12/19/2019	BUNDLED HB4252		
Psychologists (17-07)	Consideration of Prior Criminal Convictions in Initial Licensure Determinations Legislative	8/30/2019	9/30/2019		10/11/2019	Modified & Approved 12/192019 Filed 1/8/2020	BUNDLED HB4252		

RULE MONITOR

AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Public Defender Services (89-01)	Payment of Fees and Reimbursement of Expenses of Court-Appointed Attorneys Legislative	5/20/2019	6/21/2019	5/21/2019 Effective 7/2/2019	7/22/2019	Modified & Approved 12/18/2019 Filed 1/2/2020	BUNDLED SB323		
Public Service Commission (150-30)	Rules Governing Siting Certificates for Exempt Wholesale Generators Legislative Exempt	1/27/2020	2/26/2020						
Public Service Commission (150-38)	Government of Pole Attachments Legislative Exempt	10/15/2019	11/14/2019					12/5/2019	2/3/2020
Racing Commission (178-01)	Throughbred Racing Legislative	6/10/2019	7/10/2019		7/18/2019	Modified & Approved 12/18/2019 Filed 12/20/2019	SB360 HB4331		
Real Estate Appraiser Licensing & Certification Bd. (190-02)	Requirements for Licensure and Certification Legislative	6/26/2019 8/6/2019	7/26/2019 9/6/2019		7/26/2019 9/9/2019	Modified & Approved 11/17/2019 Filed 12/6/2019	BUNDLED HB4252		
Real Estate Commission (174-06)	Application for Waiver of Initial Licensing Fees for Certain Individuals Legislative	5/31/2019	6/30/2019		7/2/2019	Modified & Approved 9/26/2019 Filed 10/7/2019	BUNDLED HB4252		
Real Estate Commission (174-07)	Conisderation of Prior Criminal Convictions In Initial License Eligibility Determination Legislative	8/27/2019	9/26/2019		9/27/2019	Modified & Approved 11/17/2019 Filed 12/3/2019	BUNDLED HB4252		
Registered Professional Nurses (19-03)	Requirements for Registration and Licensure and Constituting Professional Misconduct Legislative	8/29/2019	9/30/2019		10/11/2019	Approved 11/17/2019	BUNDLED HB4252		
Registered Professional Nurses (19-15)	Request for Waiver of Initial Licensing Fees for Certain Individuals Legislative	7/17/2019	8/17/2019		8/22/2019	Modified & Approved 9/26/2019 Filed 10/7/2019	BUNDLED HB4252		
Respiratory Care (30-02)	Establishment of Fees Legislative	5/7/2019	6/7/2019		6/27/2019	Modified & Approved 9/26/2019 Filed 10/1/2019	BUNDLED HB4252		
Respiratory Care (30-09)	Student Temporary Permits Legislative	5/22/2019	6/24/2019		6/27/2019	Modified & Approved 9/26/2019 Filed 10/2/2019	BUNDLED HB4252		

RULE MONITOR

AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Respiratory Care (30-10)	Conideration of Prior Criminal Convictions in Initial Licensure Determinations Legislative	11/7/2019	12/9/2019		12/10/2019	Approved 12/19/2019	BUNDLED HB4252		
Sanitarians (20-05)	Application for Waiver of Initial Licensing Fees for Certain Individuals Legislative	6/17/2019 8/29/2019	7/19/2019 9/29/2019		7/23/2019 11/1/2019	Modified & Approved 12/18/2019 Filed 1/7/2020	BUNDLED HB4252		
School Building Authority of WV (164-05)	School Building Authority Contracts and Agreements; Post-Project Evaluation; Suspension of Right to Bid Legislative	11/4/2019	12/4/2019		12/16/2019		SB652		
Social Work Examiners (25-01)	Qualifications for the Profession of Social Work Legislative	8/27/2019	9/26/2019		9/27/2019	Modified & Approved 10/24/2019 Filed 11/1/2019	BUNDLED HB4252		
Social Work Examiners (25-03)	Fee Schedule Legislative	6/5/2019	7/5/2019		7/10/2019	Modified & Approved 9/26/2019 Filed 10/10/2019	BUNDLED HB4252		
Speech-Language Pathology and Audiology (29-01)	Licensure of Speech-Pathology and Audiology Legislative	5/14/2019	6/17/2019		6/28/2019	Modified & Approved 10/24/2019 Filed 11/4/2019	BUNDLED HB4252		
Speech-Language Pathology and Audiology (29-04)	Disciplinary & Complaint Procedures for Speech-Language Pathology & Audiology Legislative	8/8/2019	9/13/2019		9/17/2019	Modified & Approved 10/24/2019 Filed 11/5/2019	BUNDLED HB4252		
Tax (110-10F)	Payment of Taxes by Electronic Funds Transfer Legislative	6/13/2019	7/13/2019		7/15/2019	Approved 10/24/2019	SB361 HB4251		
Tax (110-15C)	Consumers Sales and Service Tax and Use Tax Drugs, Durable Medical Goods, Mobility Enhancing Equipment and Prosthetic Devices Per SE Exemption; Motor Vehicles Per SE Exemption Legislative	6/13/2019	7/13/2019		7/16/2019	Modified & Approved 10/24/2019 Filed 11/5/2019	SB362 HB4343		
Tax (110-21F)	The Coal Severance Tax Rebate Interpretive	9/26/2019	10/26/2019						
Tax (110-43)	Special Valuation Method for Certain Wireless Technology Property Interpertive	7/3/2019 1/28/2020	8/2/2019 2/27/2020						

RULE MONITOR

AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Tax (110-50C)	Exchange of Information Pursuant to Written Agreement Legislative	6/13/2019	7/13/2019		7/15/2019	Modified & Approved 10/24/2019 Filed 11/5/2019	SB363 HB4344		
Veterinary Medicine (26-01)	Organization and Operation and Licenisng of Veterinarians Legislative	8/7/2019	9/8/2019		9/9/2019	Modified & Approved 12/19/2019 Filed 1/2/2020	BUNDLED HB4252		
Veterinary Medicine (26-03)	Registration of Veterinary Technicians Legislative	5/30/2019 8/7/2019	7/7/2019 9/8/2019		7/11/2019 9/9/2019	Modified & Approved 12/19/2019 Filed 1/2/2020	BUNDLED HB4252		
Veterinary Medicine (26-06)	Schedule of Fees Legislative	5/30/2019 8/7/2019	7/7/2019 9/8/2019		7/11/2019 9/9/2019	Authorized as Modified with Certain Amendments 12/19/2019 Filed 1/2/2020	BUNDLED HB4252		
Waste Management, Div. of Water & Waste Mgmt. (33-20)	Hazardous Waste Management System Legislative	6/5/2019	7/8/2019		7/25/2019	Approved 10/25/2019	SB336 HB4222		

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ADMINISTRATIVE LAW DIVISION

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Secretary Of State

NOTICE OF PUBLIC COMMENT PERIOD

LEGISLATIVE

AGENCY: Public Service Commission

TITLE-SERIES: 150-30

RULE TYPE: Legislative Exempt

Amendment to Existing Rule: Yes

Repeal of existing rule: No

RULE NAME: Rules Governing Siting Certificates for Exempt Wholesale Generators

CITE STATUTORY AUTHORITY: § 24-2-11c

COMMENTS LIMITED TO:

Written

DATE OF PUBLIC HEARING:

LOCATION OF PUBLIC HEARING:

DATE WRITTEN COMMENT PERIOD ENDS: 02/26/2020 4:00 PM

COMMENTS MAY BE MAILED OR EMAILED TO:

NAME: Public Service Commission

ADDRESS: PO Box 812

Charleston, WV 25323

EMAIL:

PLEASE INDICATE IF THIS FILING INCLUDES:

RELEVANT FEDERAL STATUTES OR REGULATIONS: No

(IF YES, PLEASE UPLOAD IN THE SUPPORTING DOCUMENTS FIELD)

INCORPORATED BY REFERENCE: No

(IF YES, PLEASE UPLOAD IN THE SUPPORTING DOCUMENTS FIELD)

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NOTICE OF PUBLIC COMMENT PERIOD

INTERPRETIVE

AGENCY: Tax

TITLE-SERIES: 110-43

RULE TYPE: Interpretive

Amendment to Existing Rule: No

Repeal of existing rule: No

RULE NAME: SPECIAL VALUATION METHOD FOR CERTAIN WIRELESS TECHNOLOGY PROPERTY

CITE STATUTORY AUTHORITY: W. Va. Code § 11-3-33

COMMENTS LIMITED TO:

Written

DATE OF PUBLIC HEARING:

LOCATION OF PUBLIC HEARING:

DATE WRITTEN COMMENT PERIOD ENDS: 02/27/2020 11:00 AM

COMMENTS MAY BE MAILED OR EMAILED TO:

NAME: MARK S. MORTON

ADDRESS: P.O. BOX 1005

CHARLESTON, WV25324

EMAIL: taxlegal@wv.gov

PLEASE INDICATE IF THIS FILING INCLUDES:

RELEVANT FEDERAL STATUTES OR REGULATIONS: No

(IF YES, PLEASE UPLOAD IN THE SUPPORTING DOCUMENTS FIELD)

INCORPORATED BY REFERENCE: No

(IF YES, PLEASE UPLOAD IN THE SUPPORTING DOCUMENTS FIELD)

Orders Report

Docket Number	Agency	Respondent	Date Rendered
2018-DB-0044D	**Dentistry, WV Board of**	Scott Allen Edmonds, DDS	1/17/2020
2018-DB-0042D	**Dentistry, WV Board of**	William A. Reynolds, III, DDS	1/17/2020
20-7-11780-X	**Health Care Authority**	St. Joseph's Hospital of Buckhannon, Inc.	1/24/2020
19-2-11767-X	**Health Care Authority**	Ten Up Ministries, Inc.	1/14/2020
19-1-11755-X	**Health Care Authority**	Tug River Health Association, Inc.	1/14/2020
19-1-11736-Y	**Health Care Authority**	Community Hospices of America, L.L.C.	1/14/2020
19-6-11761-X	**Health Care Authority**	West Virginia University Hospitals, Inc.	1/13/2020
19-8-11703-P	**Health Care Authority**	Western Maryland Health System Corporation	1/27/2020
18-3-11447-BH	**Health Care Authority**	Starlight Behavioral Health	1/24/2020
19-3-11757-X	**Health Care Authority**	Charleston Area Medical Center, Inc.	1/24/2020
18-11-11450-BH	**Health Care Authority**	REM West Virginia, LLC	1/24/2020
18-7-11445-BH	**Health Care Authority**	RSCR West Virginia, Inc.	1/24/2020
18-2-11454-BH	**Health Care Authority**	Diversified Assessment & Therapy Services	1/24/2020
16-5-10738-NH	**Health Care Authority**	South Charleston Center LLC	1/24/2020
16-2-10738-NH	**Health Care Authority**	Vine Properties LLC	1/24/2020
19-3-11765-X	**Health Care Authority**	Stonerise Holdings LLC	1/24/2020
19-6-11601-H	**Health Care Authority**	LTACH Morgantown, LLC	1/24/2020
18-1/2/3/4/5/7-11480-BH	**Health Care Authority**	Safe Haven Care Services, LLC	1/24/2020
20-4-11778-X	**Health Care Authority**	Montgomery General Hospital	1/23/2020
19-4-11747-P	**Health Care Authority**	Pocahontas Memorial Hospital	1/22/2020
18-REG-02781	**Insurance Commissioner**	Bert L. Fredeking	12/19/2019
03-FY-2020	**Medical Imaging And Radiation Therapy Technology Board Of Examiners**	Fallon Fisher	1/3/2020
17-110-W	**Medicine, West Virginia Board Of**	Joy Jeannine Juskowich, MD	1/13/2020

Cont. Orders

17-110-W	**Medicine, West Virginia Board Of**	Joy Jeannine Juskowich, MD	1/13/2020
19-06-W, 19-49-W	**Medicine, West Virginia Board Of**	James Edwin Prommersberger, DPM	1/13/2020
17-193-W	**Medicine, West Virginia Board Of**	John Michel Shamma'a, MD	1/13/2020
	Registered Professional Nurses, West Virginia Board Of Examiners For	Virginia Crabtree	12/9/2019

WEST VIRGINIA HEALTH CARE AUTHORITY
CERTIFICATE OF NEED
100 Dee Drive
Charleston, West Virginia 25311-1600

FILED
2020 JAN 27 A 11:51
OFFICE WEST VIRGINIA
SECRETARY OF STATE

January 27, 2020

OTHER

LEGAL NOTICE

The West Virginia Health Care Authority announces the following Certificate of Need activities for the week ending **January 24, 2020**.

CERTIFICATE OF NEED APPLICATION RECEIVED

January 21, 2020 - Wetzel County Hospital, Inc., Morgantown, Monongalia County, CON File #20-10-11779-H, to become the licensed operator of Wetzel County Hospital and any related facilities and services; capital expenditure: $12,500,000.

PROJECT DETERMINED REVIEWABLE

January 24, 2020 – Charleston Area Medical Center, Inc., Charleston, Kanawha County, CON File #19-3-11757-X, for the complete relocation of the hospital's COPD Clinic located on the fourth floor of the CAMC Heart and Vascular Center, 3200 MacCorkle Avenue, SE, Charleston to the office of Pulmonary Associates of Charleston, PLLC located at 4619 Kanawha Avenue, SW, South Charleston.

PROJECTS DETERMINED NOT REVIEWABLE

January 23, 2020 – Montgomery General Hospital, Montgomery, Fayette County, CON File #20-4-11778-X, for the conversion of its Physicians Clinic and Montgomery Pediatrics to a provider-based rural health clinic; capital expenditure is below the capital expenditure minimum.

January 24, 2020 – Stonerise Holdings LLC, Charleston, Kanawha County, CON File #19-3-11769-X, for the internal restructuring and reorganization of the Stonerise Group; capital expenditure: $10,000.

January 24, 2020 – St. Joseph's Hospital of Buckhannon, Inc., Buckhannon, Upshur County, CON File #20-7-11780-X, for the designation of an existing primary care practice/ambulatory health care facility as a Rural Health Clinic; no capital expenditure.

CERTIFICATE OF NEED APPROVAL ISSUED

January 22, 2020 - Pocahontas Memorial Hospital, Buckeye, Pocahontas County, CON File #19-4-11747-P, for the establishment of a provider based clinic at Snowshoe, Pocahontas County; capital expenditure $15,000.

EXTENSIONS GRANTED

January 24, 2020 - RSCR West Virginia, Inc., Louisville, KY, CON File #18-7-11445-BH, for the development of a four-bed intermediate care facility for individuals with intellectual disabilities (ICF/IID) in Barbour County serving adults; capital expenditure: $45,000.

Extension granted through February 29, 2020.

January 24, 2020 - Starlight Behavioral Health, Huntington, Cabell County, CON File #18-3-11447-BH, for the development of a four-bed adult ICF/IID transitional group home in Putnam County serving adults; capital expenditure: $165,000.

Extension granted through March 31, 2020.

January 24, 2020 - REM West Virginia, Benwood, Marshall County, CON File #18-11-11450-BH, for the development of a four-bed intermediate care facility for individuals with intellectual disabilities in Hancock County serving children; capital expenditure: $200,000.

Extension granted through May 31, 2020.

January 24, 2020 - Safe Haven Care Services, LLC, Scott Depot, Putnam County, CON File #18-1/2/3/4/5/7-11480-BH, for provision of services to individuals with intellectual and developmental disabilities in Boone, Braxton, Cabell, Clay, Fayette, Jackson, Kanawha, Lincoln, Mason, Nicholas, Putnam, Raleigh, Roane and Wayne counties; no capital expenditure.

Extension granted through June 30, 2020.

RENEWAL GRANTED

January 24, 2020 - South Charleston Center LLC and Vine Properties LLC, Charleston, Kanawha County, CON File #16-3-10738-NH, for the construction of a 90 bed post-acute care facility on the campus of Thomas Memorial Hospital located in South Charleston, Kanawha County, that will be a replacement facility for current licensed skilled and intermediate nursing facility beds transferred from Eastbrook Center LLC and Saint Francis Hospital, both located in Kanawha County; capital expenditure: $16,500,000.

Renewal granted through December 31, 2020.

DECISION ON REQUEST FOR EXTENSION AND DECISION ON SUBSTANTIAL CHANGE ISSUED

January 24, 2020 - Diversified Assessment & Therapy Services, Kenova, Wayne County, CON File #18-2-11454-BH, for the provision of ICF/IDD group home services in Wayne County serving children; capital expenditure: $239,250.

The Authority determines that the increase in the project cost does not constitute a substantial change as defined in W.Va. C.S. R. § 65-32-14.1.h.

Extension granted through January 31, 2020.

NOTICE OF CONDITIONAL SUBSTANTIAL COMPLIANCE

The following project has been implemented in conditional substantial compliance pending the submission of final cost figures:

January 24, 2020 - LTACH Morgantown, LLC, Charlotte, North Carolina, CON File #19-6-11601-H, for the development of a twenty-five bed Long Term Acute Care Hospital within Monongalia County General Hospital Company in Morgantown, Monongalia County; capital expenditure: $1,950,000.

Further information may be obtained on any of the above-referenced projects by contacting Barbara Skeen, Director, Certificate of Need Division.

OTHER

WEST VIRGINIA
HEALTH CARE AUTHORITY

FILED

2020 JAN 28 A 9:22

OFFICE WEST VIRGINIA
SECRETARY OF STATE

In Re: **Western Maryland Health System Corporation**
CON File # 19-8-11703-P

ORDER

On January 22, 2020, Gordon H. Copland, counsel for the Applicant Western Maryland Health System Corporation, submitted a Notice of Withdrawal of Certificate of Need Application in the above-referenced matter. Accordingly, the pre-hearing scheduled for January 29, 2020, and hearing scheduled for February 14, 2020, are hereby cancelled and the administrative hearing is DISMISSED from the active docket of the West Virginia Health Care Authority.

Entered this 27th day of January, 2020.

RECEIVED
JAN 28 2020
BY: .....

B. Allen Campbell

B. Allen Campbell
Senior Assistant Attorney General
Counsel for the WV Health Care Authority

FILED

2020 JUN 29 P 2:18

OFFICE WEST VIRGINIA
SECRETARY OF STATE

West Virginia Board of Social Work

OTHER

BIENNIAL REPORT FY 2019

July 1, 2017-June 30, 2019

The purpose of the Board of Social Work is to protect the public by setting standards of qualification, education, training and experience for those who seek to engage in the practice of social work and to promote high standards of professional performance for those engaged in the profession of social work.

Mailing Address: PO Box 5459, Charleston, WV 25361
Physical Location: 1124 Smith St., B 200
Charleston, WV 25302
Phone: 304-400-4980; **Fax:** 304-400-4976
Email: admin@wvsocialworkboard.org

Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

FILED

2020 JAN 30 A 9:39

OFFICE WEST VIRGINIA
SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2020-01

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT
FOR THE DETERMINATION OF ROYALTY RATES FOR PRODUCING COAL AND OTHER NATURAL RESOURCES FOR AD VALOREM PROPERTY TAX PURPOSES FOR TAX YEAR 2020, PURSUANT TO §§110 CSR 1I-4.1.6 AND 1K-4.1.6

On September 3, 2019, the State Tax Department filed valuation variables to be used in conjunction with legislative regulations for the appraisal of natural resource properties. (See: §§ 110 CSR 1-H, 1-I, 1-J and 1-K). This notice will address one of the variables, royalty rate(s), setting forth the procedures used in developing the rate(s) for producing coal and other natural resources exclusive of oil and natural gas for Tax Year 2020.

DISCUSSION

In West Virginia, natural resources royalty rates are generally negotiated at a stated price per ton or as a percent of the selling price per ton of the resource produced. As most leases are negotiated as a percentage of selling price, it is necessary to obtain lease and sales information and to analyze this information in order to develop leasing and sales price patterns typical of the industry.

The Department's review of coal industry leasing patterns during the previous eight (8) years reveals that leases for surface mining operations (6.74%) are typically higher than for deep mining operations (5.53%). Review of sales prices reported in *Coal Week*, the Tax Year 2018 returns and other sources, further reveal a difference in typical selling prices of steam coal ($49.78 per ton) and metallurgical coal ($84.66 per ton).

Thus, royalty rates typically negotiated by the coal industry have been as follows:

Steam Coal/Deep Mine	$ 49.78 per ton	X	5.53%	=	$2.75 per ton
Metallurgical Coal/Deep Mine	$ 84.66 per ton	X	5.53%	=	$4.68 per ton
Steam Coal/Surface Mine	$ 49.78 per ton	X	6.74%	=	$3.35 per ton
Metallurgical Coal/ Surface Mine	$ 84.66 per ton	X	6.74%	=	$5.70 per ton

Similar research of royalty rates for other natural resources revealed the following:

OTHER

Limestone/Deep	22¢ per ton
Limestone/Surface	22¢ per ton
Sandstone	30¢ per ton
Clay/Shale	11¢ per ton
Sand/Gravel	40¢ per ton
Salt	10¢ per ton

For more information concerning natural resource properties' royalty rate(s), 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

Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

FILED
2020 JAN 30 A 9:40
OFFICE WEST VIRGINIA
SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2020-02

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT CONCERNING PRIMARY RELIANCE ON THE INCOME APPROACH TO VALUE FOR APPRAISALS OF PRODUCING AND RESERVE COAL, PRODUCING OIL AND GAS, AND PRODUCING OTHER MINED MINERALS PURSUANT TO §§ 110 CSR 1I-4, 1J-4 AND 1K-4

The Legislative Rule §§ 110 CSR 1J-1, *et seq.* concerning the appraisal of producing and reserve oil and gas properties became effective June 1, 2005, §§ 110 CSR 1I-1, *et seq.* for the appraisal of producing and reserve coal properties became effective May 1, 2006 and §§ 110 CSR 1K-1, *et seq.* for the appraisal of producing other mined mineral properties became effective May 1999. This notice will address these rules' primary reliance on the income approach to value when appraising active and reserve coal, producing oil and gas, and other mined mineral properties for property tax purposes.

DISCUSSION

There are three (3) generally accepted approaches to value that must be considered when estimating market value of property for ad valorem tax purposes. These are the cost, market, and income approaches. These approaches to value must be considered and should be developed, if appropriate, to properly estimate market value in compliance with generally accepted appraisal principles. The following is a brief discussion of these three (3) approaches to value and their potential use when estimating the market value of producing natural resource properties for ad valorem tax purposes.

COST APPROACH

The cost approach to value is based upon the assumption that the cost of a property, less depreciation (loss in value), yields a reasonable estimate of market value. There are three (3) generally accepted types of cost approach appraisal methods; these are: original cost less depreciation, reproduction cost less depreciation, and replacement cost less depreciation. Depreciation is a loss in value due to physical deterioration through use, functional obsolescence through design or utility and economic obsolescence due to outside market forces.

Original cost less depreciation is the cost of acquisition of a property less a loss in value due to physical deterioration, functional obsolescence and economic obsolescence. This approach is widely employed in the appraisal of "cost-based" regulated utilities, however it has a limited application when appraising producing natural resource properties, as many of these types of properties were acquired years ago at substantially less than current market value.

Reproduction cost less depreciation is the cost of reproducing an exact replica of a property less physical deterioration, functional obsolescence, and economic obsolescence. This approach is employed in appraising one-of-a-kind properties such as works of art or special purpose properties, an example of which is the State's Capitol Building. Coal, oil and gas, and other mined minerals are a nonrenewable natural resource and therefore cannot be reproduced. Because of their nonrenewable nature, producing natural resource properties do not lend themselves to development of a reproduction cost less depreciation appraisal.

Replacement cost less depreciation is the cost of replacing a property with one of like utility less physical deterioration and economic obsolescence. This approach is the most widely used of the three (3) cost approaches to value and is widely employed in the appraising of commercial and industrial personal property. Replacement cost has limited application, however, in the appraisal of nonrenewable natural resource properties, as the resource cannot, by its nature, be replaced.

MARKET APPROACH

The market approach to value is based upon the assumption that the recent selling price of comparable properties if properly analyzed and adjusted, if appropriate, will yield a reasonable estimate of current market value. This valuation approach is widely employed in the valuation of residential real estate where a considerable number of properties transfer on a reasonably frequent basis. Natural resource properties sell infrequently and when they do sell they are quite often only a portion of the property acquisition thus diluting the purity of the market transaction. Therefore, the market approach to value has limited application because of the lack of a sufficient number of sales of natural resource properties to statistically support development of the approach for natural resource properties.

INCOME APPROACH

The income approach to value is based upon the assumption that a property is worth the future income, discounted to present worth, that it will generate for a perspective buyer. The income approach is widely used in the appraisal of various types of income producing properties and is appropriately used in several taxing jurisdictions to value producing natural resource properties, i.e. natural resource properties that produce an income stream. In addition, the income approach can be developed for non-producing properties through use of estimating the unit income value and apportioning the value to non-producing properties based upon their probable time of mining.

OTHER

APPLICATION

From the above discussion it becomes readily apparent that development of a cost or a market approach valuation for producing and reserve coal and producing oil and gas and other minerals properties is inappropriate. The Tax Department therefore developed and relied upon an income approach appraisal; as the income approach is the only one (1) of the three (3) generally accepted approaches to value that can properly be developed to yield reasonable estimates of current market value when used in a mass appraisal environment.

For further information concerning the use of the income approach to value natural resource properties see §§ 110 CSR 1I-1, 1J-1 and 1K-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
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Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

FILED
2020 JAN 30 A 9:40
OFFICE OF WEST VIRGINIA SECRETARY OF STATE
OTHER

ADMINISTRATIVE NOTICE 2020-03

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT
FOR THE DETERMINATION OF THE IN-PLACE TONNAGE PER ACRE-FOOT OF COAL AND OTHER NATURAL RESOURCES

The Legislative Rules filed by the State Tax Department became effective on May 1, 1999 (see §§ 1K-1, *et seq.*) and May 1, 2006, (see §§ 110 CSR 1I-1, *et seq.*) for the appraisal of coal properties and other natural resource properties. This notice will address these Rules' use of the in-place tonnage per acre-foot for coal properties, referenced in § 110 CSR 1I-3.59 and for other natural resource properties, referenced in § 110 CSR 1K-3.27.

DISCUSSION

The specific gravity[1] of bituminous coal ranges between 1.15 and 1.5 depending on rank, moisture content, and ash content, and averages 1.32. The Legislative Rule's equation for the determination of tons per acre-foot is as follows:

$$\frac{\text{62.4 lbs. per ft3 water} \times \text{43,560 ft3 per acre-ft.} \times \text{natural resource specific gravity}}{\text{2000 lbs./ton}} = \text{tons per acre-ft.}$$

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

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

[1]specific gravity - The ratio of the weight of an object in air to the weight of an equal volume of water

It should be noted here that the 1800 tons per acre-foot establishes a benchmark for determination of a recovery rate. If the specific gravity of coal being mined is less than or greater than 1.32 then the recovery rate per acre mined should be adjusted accordingly, thus eliminating the potential of inaccurate calculations of acres mined.

Similar calculations for other mined minerals yield the following results:

Limestone	=	3,600 acre-ft.
Sandstone	=	3,400 acre-ft.
Clay/Shale	=	3,250 acre-ft.
Sand/Gravel	=	2,400 acre-ft.
Salt	=	2,950 acre-ft.

For more information concerning the development of the in-place tonnage of natural resource properties see §§ 110 CSR 1I-1 and 1K-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

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Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

2020 JAN 30 A 9:40
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

OTHER

ADMINISTRATIVE NOTICE 2020-04

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT
CONCERNING PRIMARY RELIANCE ON THE MARKET
COMPARABLE APPROACH FOR APPRAISING RESERVE
OTHER NATURAL RESOURCES PURSUANT TO § 110 CSR 1K-4.2

On May 1, 1999, the Legislative Rule filed by the State Tax Department for the appraisal of natural resources other than coal, oil and natural gas (see §§ 110 CSR 1K-1, *et seq.*) became effective. This notice will address this Rule's primary reliance on the market comparable approach to value when appraising reserve other natural resource properties for ad valorem property tax purposes.

DISCUSSION

There are three (3) generally accepted approaches to value that must be considered when estimating market value of properties for ad valorem tax purposes. These are the cost, market, and income approaches to value. These approaches to value must be considered and should be developed, if appropriate, to properly estimate market value in compliance with generally accepted appraisal principles. The following is a brief discussion of these three (3) approaches to value and their potential use when estimating the market value of reserve natural resource properties other than coal and oil and gas for ad valorem tax purposes.

COST APPROACH

The cost approach to value is based upon the assumption that the cost of a property, less depreciation (loss in value), yields a reasonable estimate of market value. There are three (3) generally accepted types of cost approach appraisal methods; these are: original cost less depreciation, reproduction cost less depreciation, and replacement cost less depreciation. Depreciation is a loss in value due to physical deterioration through use, functional obsolescence through design or utility and economic obsolescence due to outside market forces.

Tax Commissioner's Office, 1001 Lee Street East, P.O. Box 11771, Charleston, WV 25339-1771
Telephone 304-558-0751
Fax 304-558-8999

Original cost less depreciation is the cost of acquisition of a property less a loss in value due to physical deterioration, functional obsolescence and economic obsolescence. This approach is widely employed in the appraisal of "cost-based" regulated utilities, however it has a limited application when appraising reserve natural resource properties, as many of these types of properties were acquired years ago at substantially less than current market value.

Reproduction cost less depreciation is the cost of reproducing an exact replica of a property less physical deterioration, functional obsolescence, and economic obsolescence. This approach is employed in appraising one-of-a-kind properties such as works of art or special purpose properties, an example of which is the State's Capitol Building. Other mineral properties are a nonrenewable natural resource and therefore cannot be reproduced. Because of their nonrenewable nature, reserve natural resource properties do not lend themselves to development of a reproduction cost less depreciation appraisal.

Replacement cost less depreciation is the cost of replacing a property with one of like utility less physical deterioration and economic obsolescence. This approach is the most widely used of the three (3) cost approaches to value and is widely employed in the appraisal of commercial and industrial personal property. Replacement cost has limited application, however, in the appraisal of nonrenewable natural resource properties, as the resource cannot, by its nature, be replaced. Because of their nonrenewable nature, reserve natural resource properties do not lend themselves to the development of replacement cost new less depreciation appraisals.

INCOME APPROACH

The income approach to value is based upon the assumption that a property is worth the future income, discounted to present worth, that it will generate for a prospective buyer. The income approach is widely used in the valuation of various types of income producing properties; however, the approach has limited application in valuing properties that do not produce an income stream. Reserve other natural resource properties do not readily produce an income stream and do not therefore readily lend themselves to application of an income approach valuation.

MARKET APPROACH

The market approach to value is based upon the assumption that the recent selling price of comparable properties, if properly analyzed and adjusted, will yield a reasonable estimate of current market value. Consistent with the above referenced Legislative Rule, the State Tax Department developed a market comparable approach for reserve other mineral properties. The Department has reviewed sales during at least the five (5) calendar years prior to the July 1st appraisal date of 2018 in various fashions and has constructed measures of central tendency concerning sales transacted during the aforementioned period of time. These sales have been analyzed according to methods established in § 110 CSR 1K-4.2 for reserve other natural resource properties. The Department published and filed final variables on August 29, 2018.

OTHER

Reserve rates for the various other mined minerals are as follows:

Limestone	$3,000/acre
Sandstone	$2,300/acre
Clay/Shale	$ 850/acre
Sand/Gravel	$4,000/acre
Salt	$1,140/acre

For more information concerning the appraisal of reserve other mineral properties consult § 110 CSR 1K-1 or contact the State Tax Department at telephone number (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
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Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

FILED
2020 JAN 30 A 9:41
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2020-05

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT
FOR VALUE ANALYSIS OF RESERVE COAL PROPERTIES
PURSUANT TO § 110 CSR 1I-4.2

On May 1, 2006, the Legislative Rule filed by the State Tax Department relating to the appraisal of producing and reserve coal properties (see §§ 110 CSR 1I-1, *et seq.*) became effective. This notice will address valuation of reserve coal properties conducted by the State Tax Department pursuant to § 110 CSR 1I-4.2.

DISCUSSION

Legislative Rule § 110 CSR 1I-4.2 requires reserve coal properties to be appraised based upon coal bed mapping information from which a reserve coal valuation model (RCVM) is derived.

RESERVE COAL VALUATION MODEL (RCVM)

Legislative Rule § 110 CSR 1I-4.2.3 requires the establishment of a reserve coal valuation model (RCVM) by the systematic analysis of Geographic Information System (GIS) data sets relating to the following: coal bed maps, mine maps, pricing and market analysis (including royalties), property transactions, environmental factors, property location, use conflicts and coal bed characteristics, including quality considerations. This analysis is designed to produce a valuation of individual coal beds per individual coal reserve properties.

Data sets for this analysis will be derived from a variety of sources, including but not limited to, the following: taxpayer annual returns, questionnaires, West Virginia Geological and Economic Survey, West Virginia Department of Environmental Protection, West Virginia Division of Natural Resources, United States Department of Interior (United States Geological Survey)*, and any other reliable source(s) which may come to the attention of the Commissioner.

* See USGS Circular 891.

For more information concerning the calculations for developing the RCVM consult §§ 110 CSR 1I-1, *et seq.* or contact the State Tax Department at telephone number (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

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OTHER

Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

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2020 JAN 30 A 9:41
SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2020-06

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT
FOR THE DETERMINATION OF THE CAPITALIZATION RATES FOR PRODUCING AND RESERVE COAL, OIL AND GAS AND OTHER MINED MINERALS FOR PROPERTY TAX PURPOSES FOR TAX YEAR 2020
PURSUANT TO §§ 110 CSR 1I-4.1.7, 1J-4.5 AND 1K-4.1.7

On September 3, 2019, the State Tax Department filed valuation variables to be used in conjunction with legislative rules for the appraisal of producing natural resource properties. (See: §§ 110 CSR 1-I, 1-J and 1-K). This notice will address one of the variables, the capitalization rate, setting forth the generally accepted appraisal procedures used in developing the respective rates and in applying the rates to income streams generated by natural resource properties. To this end, this notice will discuss development of industry capitalization rates for properties containing coal, and/or oil and gas, and/or other mined minerals.

DISCUSSION

The International Association of Assessing Officers text, *Property Appraisal and Assessment Administration*, 1990, defines a capitalization rate as: "Any rate used to convert an estimate of income to an estimate of market value; the ratio of net operating income to market value." In other words, a rate used to convert an estimate of future income into an estimate of present value.

Generally, there are three (3) components that must be considered and if appropriate developed and included in an overall capitalization rate. These components are: the discount component, the recapture component, and the property tax component. The development of each of these three (3) components will be discussed in the remainder of this Notice.

OTHER

DISCOUNT COMPONENT

Of the three (3) generally accepted methods of estimating a discount component, the bands-of-investment method and the summation method have received primary consideration. Consideration was given to use of the comparison method; however, the Tax Department is of the opinion that the bands-of-investment and summation methods are the more appropriate methods to employ for properties containing coal, and/or oil and gas, and/or other mined minerals as there are a limited number of sales of these types of properties and these methods lend themselves more readily to the conversion of the equity rate portion of the discount component to a pre-tax rate.

The first step in the process is to construct a capital structure. The capital structure of an industry depicts typically the sources of capital financing (i.e.: what portion of the total capital financing is raised through debt and through equity financing). The Tax Department developed an average industry capital structure based on mining and oil and gas industries as grouped in the Value Line Investment Survey. The capital structure was segregated into percentages of capital financing generated through debt and through equity financing in order to develop a profile for typical leveraging characteristics by type industry. (Equity financing represents capital acquired through sale of stock and earnings retention and debt financing represents capital acquired through issuance of instruments of debt.)

Once the capital structure had been established a return on investment is developed for each financing band. The Tax Department analyzed the financial information of companies grouped by industry in the Value Line Investment Survey in order to develop a return by type industry for common stocks. This "after-tax" return was then adjusted to a "pre-tax" return where applicable and used in developing the equity portion of the discount component.

The debt return for the debt finance band was established, by adding two percent (2%) to the Prime Rate Charged by Banks as published in the Economic Indicators Prepared by the Council of Economic Advisors for the Joint Economic Committee. Once a safe rate and a risk rate are developed from the previously mentioned analysis, a management rate (for management of investment portfolios), a non-liquidity rate (time required to sell the investment), and an inflation rate (rate used to adjust the discount component to a real rate net of inflationary expectations) are estimated.

RECAPTURE COMPONENT

The discount component previously discussed provides an investor with a rate of return-on-investment (interest). The second capitalization rate component, recapture, provides the investor with a return-of-investment principal (i.e.: provides an estimate of return necessary for the investor to recover the principal invested). Once a capitalization rate has been developed for coal, oil and gas, and other mined mineral properties, the income series is discounted to present worth through selection of a multiplier(s) extracted from a standard mid-year life Inwood table. The Inwood table has a factor for recapture built into the table coefficients thus removing the need to separately accommodate for recapture in the capitalization rate.

PROPERTY TAX COMPONENT

The third component, property taxes, was derived by multiplying the assessment rate by the statewide average of tax rates on Class III property. Tax Department research indicates that in addition to royalty rates negotiated in producing coal property leases, property taxes are customarily paid by the coal producer. Thus, the capitalization rate for producing coal properties does not contain a property tax component as the income stream does not contain income to be used to pay property taxes.

APPLICATION

The summation of the previously discussed components (i.e.: discount, recapture, and property tax components) yields a reasonable estimate for the overall capitalization rate. The overall capitalization rate is used to select the factor(s) from a standard mid-year life Inwood table (i.e.: present worth of one (1) per period) that converts the income stream(s) into an estimate of present worth.

For more information concerning the development of capitalization rates for producing natural resource properties see §§ 110 CSR 1-I, 1-J and 1-K, 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

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Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

FILED
2020 JAN 30 A 9:41
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

OTHER

ADMINISTRATIVE NOTICE 2020-07

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT
FOR THE DETERMINATION OF PRODUCTION DECLINE RATES FOR PRODUCING OIL AND GAS PROPERTIES FOR PROPERTY TAX PURPOSES FOR TAX YEAR 2020, PURSUANT TO § 110 CSR 1J-4.4

On September 3, 2019, the State Tax Department filed valuation variables to be used in conjunction with the legislative rule for the appraisal of oil and gas properties. (See: §§ 110 CSR 1J-1, *et seq.*) This notice will address one of the variables, the production decline rate(s), setting forth the procedures used in developing the rate(s) for Tax Year 2020.

DISCUSSION

The income stream generated from a producing oil or gas well is directly dependent upon the quantity of the natural resource produced from the well. Once drilled an oil or gas well will experience a sharper production decline, typically for the first two (2) years of production. This is known as flush production. Thereafter production decline levels off into what is known as settled production. The rate of production decline is dependent upon the physical location of the well and the stratigraphic formation(s) from which the well is producing.

The West Virginia Geological and Economic Survey ("Survey") has in past years created a database that contains well-by-well production data by producing formation(s). The Tax Department contracted with the Survey to develop an analytical model to plot production declines by location/formation throughout the State using data available at the time of the contract.

The Survey has divided the State into ten (10) regions that contain similar oil and gas geological characteristics. A map of the State depicting each of the ten (10) regions and a complete list of the oil and gas decline rates can be found in the above referenced variables filed on August 29, 2018.

For Tax Year 2014, in addition to the data from the Survey, the Tax Department also did a survey for Marcellus wells. The results from this data were used in the above-referenced variables as well.

For Tax Year 2016, further data was also utilized to update the Marcellus decline for the North West Region.

The appropriate production decline rate(s) are applied to individual well gross receipts to develop a probable future income series for the respective wells. The income streams from these wells are then discounted to present value.

For more information concerning the development of oil and gas well production decline rates 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

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State Tax Commissioner

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Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

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ADMINISTRATIVE NOTICE 2020-08

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT
FOR THE DETERMINATION OF OIL AND GAS OPERATING
EXPENSES FOR PROPERTY TAX PURPOSES FOR TAX YEAR 2020,
PURSUANT TO § 110 CSR 1J-4.3

The Legislative Rule for the appraisal of oil and gas properties (See §§ 110 CSR 1J-1, *et seq.*) became effective June 1, 2005. This notice will address one of the valuation variables referenced in the Rule, oil and gas operating expenses, setting forth procedures used in developing these expenses and their application against receipts for the working interest of oil and gas producing properties.

DISCUSSION

In 2019 the Tax Department reviewed data supplied in various court cases. This information involved the average annual operating expenses for many West Virginia wells under present economic conditions. The Tax Department has developed the following criteria for the direct ordinary operating expenses as a result of this review. Direct ordinary operating expenses will be estimated to be $5,000 for a conventional gas producing well, $5,750 for an oil producing well and $9,000 for a vertical coalbed methane gas producing well or enhanced recovery oil producing well. In instances where the well is producing both oil and gas, $5,750 will be distributed depending on the percentage of gas versus oil receipts involved for conventional wells and $9,000 will be distributed for vertical coalbed methane and enhanced recovery oil depending on the percentage of gas versus oil receipts.. For Marcellus/Utica vertical wells, the operating expense allowed is $15,000 for production derived from gas. For Marcellus/Utica horizontal wells the operating expense allowed is $125,000 for production derived from gas. For horizontal, other than Marcellus/Utica, the operating expenses allowed is $20,000 for production derived from gas.

For Marcellus vertical wells in which the well is producing both oil and gas, $15,000 will be distributed depending on the percentage of gas versus oil receipts involved. For Marcellus horizontal wells the allowable operating expense is $5,750 for the oil and $125,000 for the gas. For horizontal, other than Marcellus, the $20,000 will be distributed depending upon the percentage of gas versus oil receipts involved. As required in the amended Rule, the Tax Department will review such rates every five years.

For additional information concerning oil and gas annual operating expenses see § 110 CSR 1J-1 et seq. or call the State Tax Department at (304) 558-3940.

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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.

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ADMINISTRATIVE NOTICE 2020-10

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT
CONCERNING PRIMARY RELIANCE ON THE INCOME APPROACH FOR APPRAISING RESERVE OIL AND GAS PROPERTY PURSUANT TO § 110 CSR 1J-4

On June 1, 2005, the State Legislature amended Legislative Rule §§ 110 CSR 1J-1, *et seq.* (for the appraisal of producing and reserve oil and gas properties) became effective. This notice will address this rule's primary reliance on the income approach to value when appraising reserve oil and gas properties for property tax purposes.

DISCUSSION

There are three (3) generally accepted approaches to value that must be considered when estimating market value of properties for ad valorem tax purposes. These are the cost, market and income approaches to value. These approaches to value must be considered and should be developed, if appropriate, to properly estimate market value in compliance with generally accepted appraisal principals. The following is a brief discussion of these three (3) approaches to value and their potential use when estimating the market value of reserve oil and gas natural resource properties for ad valorem tax purposes.

COST APPROACH

The cost approach to value is based upon the assumption that the cost of a property, less depreciation (loss in value), yields a reasonable estimate of market value. There are three (3) generally accepted types of cost approach appraisal methods; these are: original cost less depreciation, reproduction cost less depreciation, and replacement cost less depreciation. Depreciation is a loss in value due to physical deterioration through use, functional obsolescence through design or utility and economic obsolescence due to outside market forces.

Original cost less depreciation is the cost of acquisition of a property less a loss in value due to physical deterioration, functional obsolescence and economic obsolescence. This approach is widely employed in the appraisal of "cost-based" regulated utilities, however it has a limited

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application when appraising reserve oil and gas properties, as many of these types of properties were acquired years ago at substantially less than current market value.

Reproduction cost less depreciation is the cost of reproducing an exact replica of a property less physical deterioration, functional obsolescence, and economic obsolescence. This approach is employed in appraising one-of-a-kind properties such as works of art or special purpose properties, an example of which may be the State's Capitol Building. Oil and gas properties are a nonrenewable natural resource and can therefore not be reproduced. Because of their nonrenewable nature, reserve oil and gas properties do not lend themselves to development of a reproduction cost less depreciation appraisal.

Replacement cost less depreciation is the cost of replacing a property with one of like utility less physical deterioration and economic obsolescence. This approach is the most widely used of the three (3) cost approaches to value and is widely employed in the appraisal of commercial and industrial personal property. Replacement cost has limited application, however, in the appraisal of nonrenewable natural resource properties, as the resource cannot by its nature be replaced. Because of their nonrenewable nature, reserve oil and gas properties do not lend themselves to the development of replacement cost new less depreciation appraisals.

MARKET APPROACH

The market approach to value is based upon the assumption that the recent selling price of comparable properties, if properly analyzed and adjusted, will yield a reasonable estimate of current market value. While sales of reserve oil and gas properties do occur within the State, the sales are infrequent and quite often oil and gas interests represent only a portion of the property acquisition thus diluting the purity of the market transaction. Because of these drawbacks the Legislative Rule does not contemplate the development of a market comparable approach to value for reserve oil and gas properties.

INCOME APPROACH

The income approach to value is based upon the assumption that a property is worth the future income, discounted to present worth, that it will generate for the prospective buyer. In the oil and gas industry, a common business practice of negotiating advance payments ("delay rentals") for the right to, at some future date, produce oil and gas has developed. By analyzing the amount and duration, typically, of delay rentals and by discounting the resulting income series to present worth an estimate of the probable selling price of reserve oil and gas properties can be developed. This procedure contained in § 110 CSR 1J-4.7 is the method used by the Department to develop, on a county and district basis, the per acre market value of reserve (non-producing acreage) oil and gas properties. The resultant per acre values were developed and published, in finalized form, in the State Register August 29, 2018.

For more information concerning the appraisal of reserve oil and gas properties consult § 110 CSR 1J-1 et seq. or contact the State Tax Department at telephone number (304) 558-3940.

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ADMINISTRATIVE NOTICE 2020-11

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT
FOR THE DETERMINATION OF THE CAPITALIZATION RATES FOR MANAGED TIMBERLAND FOR PROPERTY TAX PURPOSES FOR TAX YEAR 2020, PURSUANT TO § 110 CSR 1H-12

On May 1, 1999, the Legislative Rule for the appraisal of managed timberland properties (See § 110 CSR 1H) became effective. This notice will address one of the valuation variables, the capitalization rate, setting forth the generally accepted appraisal procedures used in developing the respective rates and in applying the rates to income streams generated by managed timberland properties. To this end, this notice will discuss development of capitalization rates for managed timberland.

DISCUSSION

The International Association of Assessing Officers text *Property Appraisal and Assessment Administration*, 1990, defines a capitalization rate as: "Any rate used to convert an estimate of income to an estimate of market value; the ratio of net operating income to market value." In other words a rate used to convert an estimate of future income into an estimate of present value.

The average statewide capitalization rate (based on a 5-year weighted moving average of various components) for managed timberland is determined annually by the Tax Commissioner through the use of generally accepted methods of determining such rates. The rate is based on the assumption of a discounted cash flow model based upon harvest intervals reflected in Appendix 4 of § 110 CSR 1H.

Generally, there are three (3) components that must be considered and, if appropriate, developed and included in an overall capitalization rate. These components are: the discount component, the recapture component, and the property tax component. The development of the components is discussed in the Rule under Section § 110 CSR 1H-12.1. These are as follows:

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DISCOUNT COMPONENT

The summation technique is used to develop a discount component of the capitalization rate. The five sub-components of the discount component are:

Safe Rate. -- The safe rate reflects a rate of return that an investor could expect on an investment of minimal risk. This rate is developed through weighted averages of interest rates offered on five-year United States Treasury Bills for the five years immediately preceding the appraisal date.

Nonliquidity. – The nonliquidity rate is developed through an annual review to determine a reasonable estimate of time that timberland, when exposed for sale, remains on the market before being sold. The time thus determined is used to identify United States Treasury Bills with similar time differentials in excess of thirteen-week Treasury Bills. The interest differential between these securities is used to represent the nonliquidity rate. For example, if it is determined that a tract of timberland remains on the market for an average of nine months (39 weeks) before being sold, the nonliquidity rate is derived by subtracting the rate on 13-week Treasury Bills from the rate on one-year Treasury Bills. This review considers the weighted average of these differences for a five-year period immediately preceding the appraisal date.

Risk Rate. -- The relative degree of risk of an investment in timberland is developed through an annual review of thirty-year United States Treasury Bills less five-year United States Treasury Bills. The review considers the weighted averages of debt and equity components of these differences for a five-year period immediately preceding the appraisal date.

Management Rate. -- The management rate represents the cost of managing the investment, not the cost of managing the timberland. Historically, the management rate has been one-half of one percent (0.5%); therefore, this rate is considered the industry standard for current applications.

Inflation Rate (negative). -- Nominal interest rates, including the "safe rate" mentioned above, are higher than real rates by an amount representing expectation of future inflation. Therefore, the capitalization rate must be a real rate, net of expectation of inflation. The inflation rate is established through a weighted average analysis of the most recent five calendar year's urban consumer price index as determined by the United States Department of Labor, Bureau of Labor Statistics.

In determining the discount component of the capitalization rate, the Tax Commissioner determines the sum of the safe rate, the nonliquidity rate, the risk rate, and the management rate, and deducts from this sum the inflation rate.

RECAPTURE COMPONENT

The discount component previously discussed provides an investor with a rate of return-on-investment (interest). The second capitalization rate component, recapture, provides the investor with a return-of-investment principal (i.e.: provides an estimate of return necessary for the investor to recover the principal invested). Once a capitalization rate has been developed, the income series is discounted to present worth through selection of a multiplier(s). The multiplier has a built in factor for recapture thus removing the need to separately accommodate for recapture in the capitalization rate.

PROPERTY TAX COMPONENT

The final component, property taxes, is derived for Class II, Class III, and Class IV properties by multiplying the assessment rate by the statewide average of tax rates on such classes of property.

APPLICATION

The rates as developed above (and shown on attachments) are applied against the difference between future values of the harvest (at determined harvest intervals) less the future value of the management costs less a property tax adjustment for each class of property.

For more information concerning the development of capitalization rates for managed timberland properties see § 110 CSR 1H or contact the State Tax Department at (304) 558-3940.

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ADMINISTRATIVE NOTICE 2020-12

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT
CONCERNING PRIMARY RELIANCE ON THE COST
APPROACH TO VALUE FOR APPRAISALS OF INDUSTRIAL PERSONAL
PROPERTY (I.E. MACHINERY, EQUIPMENT, FURNITURE, FIXTURES,
AND LEASEHOLD IMPROVEMENTS) PURSUANT TO § 110 CSR 1P-2.5.3.1

On May 21, 2013, the State Tax Department filed Legislative Rule §§ 110 CSR 1P, *et seq.* relating to the appraisal of industrial machinery, equipment, furniture, fixtures, and leasehold improvements. This notice will address the Tax Commissioner's primary reliance on the cost approach to value when appraising industrial machinery, equipment, furniture, fixtures, and leasehold improvements, for property tax purposes.

DISCUSSION

There are three (3) generally accepted approaches to value that must be considered when estimating market value of property for ad valorem tax purposes. These are the cost, market, and income approaches. These approaches to value must be considered and should be developed, if appropriate, to properly estimate market value in compliance with generally accepted appraisal principles. The following is a brief discussion of these three (3) approaches to value and their potential use when estimating the market value of industrial machinery, equipment, furniture, fixtures, and leasehold improvements for ad valorem tax purposes.

MARKET APPROACH

The market approach to value is based upon the assumption that the recent selling price of comparable properties if properly analyzed and adjusted, if appropriate, will yield a reasonable estimate of current market value. This valuation approach is widely employed in the appraisal of residential real estate where a considerable number of properties transfer on a reasonably frequent basis. Industrial machinery, equipment, furniture, fixtures, and leasehold improvements sell infrequently and are often liquidation sales, which typically are not at market value. The market approach to value is of little, if any, use in appraising industrial personal property due principally to the lack of a sufficient number of meaningful sales to statistically support development of the approach.

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ADMINISTRATIVE NOTICE 2020-12

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT
CONCERNING PRIMARY RELIANCE ON THE COST
APPROACH TO VALUE FOR APPRAISALS OF INDUSTRIAL PERSONAL
PROPERTY (I.E. MACHINERY, EQUIPMENT, FURNITURE, FIXTURES,
AND LEASEHOLD IMPROVEMENTS) PURSUANT TO § 110 CSR 1P-2.5.3.1

On May 21, 2013, the State Tax Department filed Legislative Rule §§ 110 CSR 1P, *et seq.* relating to the appraisal of industrial machinery, equipment, furniture, fixtures, and leasehold improvements. This notice will address the Tax Commissioner's primary reliance on the cost approach to value when appraising industrial machinery, equipment, furniture, fixtures, and leasehold improvements, for property tax purposes.

DISCUSSION

There are three (3) generally accepted approaches to value that must be considered when estimating market value of property for ad valorem tax purposes. These are the cost, market, and income approaches. These approaches to value must be considered and should be developed, if appropriate, to properly estimate market value in compliance with generally accepted appraisal principles. The following is a brief discussion of these three (3) approaches to value and their potential use when estimating the market value of industrial machinery, equipment, furniture, fixtures, and leasehold improvements for ad valorem tax purposes.

MARKET APPROACH

The market approach to value is based upon the assumption that the recent selling price of comparable properties if properly analyzed and adjusted, if appropriate, will yield a reasonable estimate of current market value. This valuation approach is widely employed in the appraisal of residential real estate where a considerable number of properties transfer on a reasonably frequent basis. Industrial machinery, equipment, furniture, fixtures, and leasehold improvements sell infrequently and are often liquidation sales, which typically are not at market value. The market approach to value is of little, if any, use in appraising industrial personal property due principally to the lack of a sufficient number of meaningful sales to statistically support development of the approach.

OTHER

INCOME APPROACH

The income approach to value is based upon the assumption that a property is worth the future income, discounted to present worth that it will generate for a prospective buyer. The income approach is widely used in the appraisal of various types of income producing properties; however, the approach has limited use in the appraisal of industrial machinery, equipment, furniture, fixtures, and leasehold improvements because of the difficulty in estimating future net benefits; except in the case of certain kinds of leased equipment. When reliable data on equipment leases is available, the income approach can provide reliable estimates of fair market value.

COST APPROACH

The cost approach to value is based upon the assumption that the cost of a property, less depreciation (loss in value), yields a reasonable estimate of market value. Depreciation is a loss in value due to physical deterioration through use, functional obsolescence through design or utility and economic obsolescence due to outside market forces.

Costs used in the cost approach can be original, acquisition, replacement, or reproduction costs, although often only original or acquisition costs are readily available. Original cost is the cost of acquisition of a property. Reproduction cost is the cost of reproducing an exact replica of a property. Replacement cost is the cost of replacing a property with one of like utility. The cost approach may be most consistently applied to machinery, equipment, furniture, fixtures, and leasehold improvements because of the availability of reliable data such as the original or acquisition cost.

The State Tax Department trends the original or acquisition cost to today's replacement cost and depreciates the replacement cost, based on age and condition, to estimate a property's current market value. This process is recommended by the International Association of Assessing Officers' Standards on the Valuation of Personal Property.

This process is as follows:

Original or Acquisition Cost	X	Trend Factor	=	Today's Replacement or Reproduction Cost	X	Depreciation Factor	=	Current Market Value

The Tax Commissioner uses the *Marshall Valuation Service*, an appraisal guide, as the source of information for the trend and depreciation tables and provides this information to all fifty-five counties as a guide for the appraisal of personal property. The *Marshall Valuation Service* is compiled, published and updated quarterly by Marshall and Swift of Los Angeles, California. The *Marshall Valuation Service* has a circulation of users in all 50 states, plus the District of Columbia, Puerto Rico, Guam and Canada. Users include independent appraisers, insurance companies, savings and loan associations, banks, architects, developers, accountants, assessors and engineers.

For further discussion concerning the use of a cost approach appraisal, or use of the *Marshall Valuation Service*, please direct your inquiries to the Property Tax Division of the State Tax Department at telephone number (304) 558-3940.

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ADMINISTRATIVE NOTICE 2020-13

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT
CONCERNING PRIMARY RELIANCE ON THE *GREEN GUIDE*
FOR THE APPRAISAL OF USED HEAVY EQUIPMENT

On May 21, 2013, the State Tax Department filed Legislative Regulations §§ 110 CSR 1P, *et seq.* concerning the appraisal of industrial real and personal property. This notice will address the Department's primary reliance on the *Green Guide* for the appraisal for property tax purposes of used heavy equipment.

DISCUSSION

The *Green Guide for Administrative Valuation and Assessment of Used Construction Equipment* provides a comprehensive, reliable, and up-to-date source for estimates of current market value of construction equipment manufactured during the past ten years.

The values in this guide are derived from an extensive data reporting system supplied by equipment dealers and distributors, manufacturers, auctioneers, and contractors. This information is analyzed by the professional staff of the *Green Guide* using the most up-to-date computerized methods. The values presented in the *Green Guide* are compiled from analysis of used heavy equipment sales. Standard economic analysis (including such factors as inflation and depreciation rates, current replacement costs, average life of equipment, supply and demand, and current construction industry activity) is used in conjunction with actual sales reports and are relied upon when sufficient sales data on any particular piece of equipment is not available.

The values presented in the *Green Guide* represent a nationwide average for equipment in typical working condition. Any dollar amounts shown in this guide are adjusted to fit the mechanical condition of a specific unit. Market conditions also have a bearing on the value of equipment and can vary in different areas. Each section in the *Green Guide* has a value modification map, and where sufficient data exists a percentage change (plus or minus) from average values is indicated by region.

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The *Green Guide* has been in publication for over thirty (30) years and there are numerous guides in circulation today that are used by the following industries or categories of industries.

Agriculture Equip. Mfg.	Hwy/Heavy Const. Contractors
Gen. Bldg. Contractors	Const. Material Mfg.
Logging Companies	Mining Companies
State Government	County/Local Government
Construction Dealers	Lift Truck Dealers
Consulting Engineers	Unions/Trade Associations
Appraisers	Auctioneers
Leasing Companies	Banks
Utility/Power	Heavy Equip. Mfg.
Lift Truck Mfg.	Federal Government
Architects	Insurance Companies
Import/Export Companies	Construction Mfg.

The *Green Guide*'s average resale value for heavy equipment that is used by the State Tax Department reflects the national average of prices, adjusted to this region, reflecting equipment sold by dealers and contractors under fair market conditions. It is considered to be the price that an end user and willing buyer will pay for a machine for which he has an immediate use. The *Green Guides* are used and accepted by a wide range of industries and have long been the standard used by the State Tax Department for referencing used heavy equipment values.

For more information concerning the appraisal of used heavy equipment, please contact the Property Tax Division of the State Tax Department at telephone number (304) 558-3940.

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ADMINISTRATIVE NOTICE 2020-14

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT
FOR THE ALLOCATION OR SEPARATION OF VALUES OF A
POLLUTION CONTROL FACILITY PURSUANT TO §110 CSR 6-5

This notice will discuss the methods contained in Legislative Rules for the valuation of pollution control facilities (see §§ 110 CSR 6-1, *et seq.*) employed by the State Tax Department to allocate or separate salvage value treatment where the pollution control facility produces a profitable by-product or where a part of such facility is required for the operation of the business without regard to the requirements of state or federal air or water quality standards.

DISCUSSION

The State Tax Department has developed two (2) methods by which a pollution control facility will be allocated or separated to establish that portion of value attributable to pollution control activity where the pollution control facility produces a profitable by-product or where a part of such facility is required for the operation of the business without regard to the requirements of State or federal air or water quality standards. These methods are as follows:

COMPONENT METHOD

The component method will receive primary consideration as a method of allocation or separation of values of a pollution control facility. The component method of allocation or separation of values requires the identification of the specific item or component of machinery and/or equipment which is used for the purpose of pollution abatement control, but which is also an integral part of the production process and the identification of the acquisition cost of the specific item or component. The component thus identified will be appraised at five percent (5%) of acquisition cost. (For example, a conveyor belt system is used to transport fuel to a boiler to produce energy. The conveyor belt line, while not a pollution abatement control device, contains water sprays and is totally enclosed to retard dust during the transportation process. While the belt line is not a pollution abatement control device but an integral part of the production process, the dust conveyors and the water sprays are eligible pollution abatement facilities. The acquisition costs of these items eligible for salvage value treatment are readily discernible and will receive salvage value treatment.)

If an item or the cost associated with an item were not discernible, the alternative substitution method would be used.

SUBSTITUTION METHOD

When acquisition costs for eligible pollution abatement control items or components are not discernible or the items or components' use or purposes are such an integral part of the production process that the specific use or task is not clearly ascertainable, the substitution method will be applied.

The substitution method of allocation or separation of valuation is based on the assumption that the value attributable to pollution control equipment is the difference between the value of a similar facility that has the same utility without the pollution abatement attributes and the value of the subject property being appraised which has pollution abatement attributes. (For example, a double-walled pipe used for the transportation of a product from the manufacturing area of the plant to the loading area. A single-walled pipe or other means of transportation is required for the operation of the business whereas the double-walled pipe is specially designed and installed to prevent leaks should the single-wall fail. The cost of double-walled pipe is twenty-five percent higher than single wall. The additional cost of the twenty-five percent would represent the value attributable to pollution abatement control for the purposes of ad valorem taxation.)

For more information concerning the allocation or separation of values of a pollution control facility, please direct your inquiries to the Property Tax Division of the State Tax Department at telephone number (304) 558-3940.

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STATE TAX DEPARTMENT

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OTHER

ADMINISTRATIVE NOTICE 2020-15

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT CONCERNING METHODS BY WHICH RESIDENTIAL REAL ESTATE IS APPRAISED STATEWIDE

This notice will discuss the method by which local county assessors appraise residential real estate statewide through the use of an Integrated Assessment System (IAS).

DISCUSSION

Several years ago, the State Tax Department purchased real estate mass appraisal software called IAS. This software is installed on the network server in Charleston and is accessed through computers in each County Assessor's Office.

Generally, IAS will separately value raw land and structures. This software provides for the entry of data by the local Assessor concerning "comparable sales" of land in particular "neighborhoods" in the county and then prices the value of this land on a "price per front foot or square foot" or by acreage. All such data is entered by tax map and parcel number. In addition, this software contains "replacement cost" pricing features for structures that will allow the local Assessor to enter data such as the size and dimensions of a structure and its rooms, construction materials utilized, quality of construction, date of construction, present condition, style, mechanical systems such as air conditioning and/or furnace, bathrooms, porches, decks, garages, basements, chimneys, exterior and outbuildings. Data collected by the field data collectors/appraisers is entered upon a field card called a "property record card" or "review document" which corresponds to an IAS data entry screen. A data entry clerk then will enter the information taken from the field card into a computer. The IAS software then prices the improvements utilizing construction cost data particularized for that area of the State. A county modifier is utilized to modify the price of the improvements based upon current construction costs.

The local Assessor divides his or her county into "neighborhoods" giving consideration to similarities such as parcel size, roads, topography, costs, type and quality of improvements for land pricing. A neighborhood is "a geographical area exhibiting a high degree of homogeneity in residential amenities, land use, economic and social trends and housing characteristics". Sometimes a large subdivision, town or city will contain several "neighborhoods". Other times a subdivision or agricultural area will be unique and will stand alone as a single neighborhood.

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The County Clerk prepares a "Certificate of Transfer" which will state change of ownership, legal description and whether the transfer is deed stamp exempt or not and whether consideration was paid. The County Clerk provides these "Certificates of Transfer" to the Assessor.

The Assessor will receive a copy of the "Certificate of Transfer" for each such conveyance. The Assessor, by tax map and parcel number, will enter into the computer these "transfers" indicating the "consideration" paid for a particular parcel but also indicating by "validity code" whether the sale is a "valid sale", "involved additional parcels", "not open market", "changed after sale", "related person", "forced sale", "land contract", "construction costs" or "included personal property".

Based upon the "transfer" values, that are identified by the Assessor as being valid arms-length sales as defined by State law, the Assessor will generate a "price per front foot or square foot" for smaller parcels or a monetary per acre value for larger parcels in each neighborhood. Again all data is entered by tax map and parcel number. In those "neighborhoods" where there have been insufficient numbers of "transfers" of unimproved land to generate a "price per front foot or square foot" or a monetary per acre value, the Assessor will take a valid "transfer" price for an improved parcel, value the improvements and subtract the price of the improvements to arrive at a value for the land. This method, commonly referred to as a "land residual method", will then generate a "price per front foot" or a per acre value for the raw land in that neighborhood. Each parcel is physically reviewed and adjustments applied to reflect individual variations with each neighborhood.

Mapping is crucial to any mass appraisal. The county tax maps have been generated over the years utilizing recorded plats, recorded descriptions and aerial photography. Tax map and parcel numbers are assigned to each parcel in the county. Based upon lot measurement or acreage derived by mapping, lot dimensions or acreage is entered into the IAS system by tax map and parcel number for each lot or parcel. The "price per front foot" or acreage value for the neighborhood is then applied to each lot or parcel in the neighborhood, as the case may be, to arrive at an appraised value for the land. This appraised value will reflect market value for the subject land.

Field data collection is the key to "pricing" an improvement. The field data collector or appraiser will visit the structure. He will note on the "property record card" the type of structure, the exterior walls, the style of the structure, the age of the structure, the living accommodations to include total number of rooms, bedrooms, family rooms, plumbing, basement, heating, attic, physical condition, other features such as recreation room area, finished basement living area, basement garage, unfinished area, grade factor, cost and design factor and CDU (condition, desirability and utility factor). The field data collector or appraiser will measure the structure and other structures on the lot or parcel and note on the "property record card" the dimensions of each structure and will draw a ground floor sketch of the dwelling or main structure and additions. Finally, the field data collector or appraiser will visit the "other buildings and yard improvements" and note on the "property record card" the "type code", "quantity", "year", "size", "grade", and "condition" of the other improvements. The data entered on the "property record card" or "review document" is then entered into the IAS system by the data entry clerk and the IAS system then generates the depreciated replacement cost value, which is market value of the improvements.

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The appraised values for improved real property thus determined are compared to the arms-length selling prices of properties that have recently sold to develop an appraisal/sales ratio for each neighborhood. Results from the appraisal/sales ratio are analyzed and neighborhood-pricing factors adjusted to bring the ratio in each neighborhood to within 10% plus or minus of average selling price.

For additional information concerning the appraisal of residential property using the IAS system, please contact the Property Tax Division of the State Tax Department at (304) 558-3940.

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

Issued: January 30, 2020

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State Tax Commissioner

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