



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

December 11, 2015

The Honorable Mark R. Maynard, Chair
The Honorable Kelli Sobonya, Chair
Legislative Rule-Making Review Committee
State Capitol Complex
Charleston, WV 25305

The Honorable Natalie Tennant
Secretary of State
Building 1, Suite 157-K
State Capitol Complex
1900 Kanawha Blvd. East
Charleston, WV 25305-0770

Debra A. Graham, Esq.
Counsel for the Committee
Legislative Services
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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

Re: Valuation of Timberland and Managed Timberland, 110CSR1H

Dear Senator Maynard, Delegate Sobonya, Secretary Tennant and Ms. Graham:

The Tax Commissioner and the Department of Revenue hereby respectfully withdraw the Tax Department's proposed Legislative Rule, Title 110, Series 1H -- Valuation of Timberland and Managed Timberland from further consideration by the Legislative Rulemaking Review Committee and the Legislature.

Please adjust your records and agenda accordingly.

Sincerely,

Robert S. Kiss
Secretary of Revenue

Mark W. Matkovich
State Tax Commissioner