



**Dave Hardy**  
Secretary of Revenue

**Dale W. Steager**  
State Tax Commissioner

**STATE TAX DEPARTMENT**

November 16, 2020

The Honorable Dave Sypolt, Chair  
The Honorable Geoff Foster, Chair  
Legislative Rule-Making Review Committee  
State Capitol Complex  
Charleston, WV 25305

The Honorable Mac Warner  
Secretary of State  
Building 1, Suite 157-K  
1900 Kanawha Boulevard, East  
Charleston, WV 25305

James Fuerhoff  
Director for the Committee  
Legislative Services  
Building 1, Room MB-  
1900 Kanawha Boulevard, East  
Charleston, WV 25305

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OFFICE WEST VIRGINIA  
SECRETARY OF STATE

Re: Valuation of Producing and Reserve Oil and Natural Gas Property for Ad Valorem Property Tax Purposes, 110 CSR 1J.

Dear Senator Sypolt, Delegate Foster, Secretary Warner and Mr. Fuerhoff:

The Tax Commissioner and the Department of Revenue hereby respectfully withdraws the Tax Department's proposed Legislative Rule, Title 110, Series 1J – Valuation of Producing and Reserve Oil and Natural Gas Property for Ad Valore Property Tax Purposes from further consideration by the Legislative Rulemaking Review Committee and the Legislature. We anticipate submitting legislation on this subject during the 2021 regular session of the Legislature.

Please adjust your records and agenda accordingly.

Sincerely,

Dale W. Steager  
State Tax Commissioner

Cc: Dave Hardy, Secretary of Revenue