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

Community and Technical College Education

Governor Executive Order

Health Care Authority

Housing Development Fund

Insurance Commissioner

Medicine, West Virginia Board of

Osteopathic Medicine

Tax Department

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NEW PROPOSED RULES FILED FOR PUBLIC COMMENT THIS WEEK			
AGENCY	**RULE/TYPE**	**AUTHORITY**	**HEARING/COMMENT PERIOD/LOCATION**
Community & Technical College Education (135-25)	Residency Classification for Admission and Fee Purposes Procedural	§§18B-10 and 18B-2B-6	Written Comments Only February 25, 2019, 4:00 pm Sarah Tucker, Chancellor 1018 Kanawha Blvd., East, Suite 700 Charleston, WV 25301 tucker@wvctcs.org

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	8	HEARING AID DEALERS
TITLE	10	LICENSED PRACTICAL NURSES
TITLE	11	MEDICINE
TITLE	14	OPTOMETRY
TITLE	15	PHARMACY
TITLE	16	PHYSICAL THERAPY
TITLE	17	PSYCHOLOGISTS
TITLE	20	SANITARIANS
TITLE	24	OSTEOPATHY
TITLE	25	SOCIAL WORK EXAMINERS
TITLE	26	VETERINARY MEDICINE
TITLE	27	COUNSELING
TITLE	29	SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY
TITLE	31	DIETITIANS
TITLE	33	OFFICE OF WASTE MANAGEMENT (FORMERLY PART OF TITLE 47)
TITLE	35	OFFICE OF OIL AND GAS
TITLE	36	COAL MINE HEALTH & SAFETY
TITLE	38	MINING & RECLAMATION
TITLE	42	LABOR
TITLE	45	OFFICE OF AIR QUALITY
TITLE	47	OFFICE OF WATER RESOURCES
TITLE	48	MINES TRAINING EDUCATION & CERTIFICATION
TITLE	56	MINERS' HEALTH, SAFETY AND TRAINING
TITLE	58	NATURAL RESOURCES
TITLE	60	ENVIRONMENTAL PROTECTION, SECRETARY'S OFFICE
TITLE	61	AGRICULTURE
TITLE	63	CONSERVATION AGENCY
TITLE	64	HEALTH
TITLE	65	HEALTH CARE AUTHORITY
TITLE	69	HEALTH & HUMAN RESOURCES
TITLE	76	SENIOR SERVICES
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TITLE	81	STATE POLICE
TITLE	82	CULTURE AND HISTORY
TITLE	85	WORKERSCOMPENSATION BY THE INSURANCE COMMISSION
TITLE	86	VETERANS AFFAIRS
TITLE	87	FIRE COMMISSION
TITLE	90	CORRECTIONS
TITLE	91	MOTOR VEHICLES
TITLE	94	REGIONAL JAIL & CORRECTIONAL FACILITY AUTHORITY
TITLE	96	WORKFORCE WEST VIRGINIA
TITLE	110	TAX DEPARTMENT
TITLE	112	TREASURER
TITLE	113	HEALTH INSURANCE PLAN
TITLE	114	INSURANCE
TITLE	126	EDUCATION
TITLE	127	SECONDARY SCHOOLS ACTIVITIES COMM.
TITLE	133	HIGHER EDUCATION POLICY COMMISSION
TITLE	135	COMMUNITY & TECHNICAL COLLEGE EDUCATION
TITLE	143	PERSONNEL
TITLE	144	TOURISM
TITLE	146	STATE ELECTION COMMISSION
TITLE	148	ADMINISTRATION
TITLE	149	CRIME, DELINQUENCY AND CORRECTION
TITLE	150	PUBLIC SERVICE COMMISSION
TITLE	153	SECRETARY OF STATE
TITLE	157	DIVISION OF HIGWAYS
TITLE	158	ETHICS COMMISSION
TITLE	162	CONSOLIDATED PUBLIC RETIREMENT BOARD
TITLE	164	SCHOOL BUILDING AUTHORITY
TITLE	172	STATE RAIL 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
TITLE	184	PARKWAYS ECONOMIC DEV. & TOURISM AUTHORITY
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TITLE	204	HATFIELD-MCCOY REGIONAL RECREATION AUTHORITY

RULE MONITOR

AGENCY/SERIES NO	RULE	NOTICE	HEARING	EMER RULE	SEC/STATE	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Administration (148-01)	Purchasing Division Legislative	6/11/2018	7/11/2018		7/18/2018	Approved 11/12/2018			
Administration (148-03)	State Owned Vehicles Legislative	6/12/2018	7/12/2018	6/8/2018 Effective July 20, 2018	7/20/2018	Modified & Approved 11/12/2018 Filed 11/14/2018			
Administration (148-19)	Leasing of Space and Acquisition of Real Property on Behalf of State Spending Units Legislative	6/11/2018	7/11/2018		7/19/2018	Modified & Approved 11/12/2018 Filed 11/14/2018			
Agriculture (61-01)	Animal Disease Control Legislative	6/26/2018	7/26/2018		7/27/2018	Modified & Approved 11/27/2018 Filed 12/10/2018			
Agriculture (61-29)	Industrial Hemp Legislative	6/27/2018	7/27/2018		7/27/2018	Modified & Approved 11/27/2018 Filed 12/11/2018			
Agriculture (61-33)	Rural Rehabilitation Loan Program Legislative	6/26/2018	7/26/2018		7/26/2018	Modified & Approved 11/27/2018 Filed 12/4/2018			
Agriculture (61-34)	Captive Cervid Farming Legislative	6/27/2018	7/26/2018		7/27/2018	Modified & Approved 11/27/2018 Filed 12/4/2018			
Agriculture (61-36)	Farm to Food Bank Tax Credit Legislative	12/18/2017	1/18/2018	12/18/2017 Effective 1/29/2018	1/19/2018	Approved 11/12/2018			
Agriculture (61-37)	Agritourism Legislative	6/27/2018	7/27/2018		7/27/2018	Modified & Approved 11/12/2018 Filed 11/26/2018			
Agriculture (61-38)	Farmers Markets Legislative	6/27/2018	7/27/2018	7/30/2018 Effective 9/10/2018	7/27/2018	Modified & Approved 11/12/2018 Filed 11/26/2018			

RULE MONITOR

AGENCY/SERIES NO	RULE	NOTICE	HEARING	EMER RULE	SEC/STATE	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Agriculture (61-39)	Seed Certification Program Legislative	6/27/2018	7/27/2018		7/27/2018	Modified & Approved 11/27/2018 Filed 12/11/2018			
Air Quality (45-08)	Ambient Air Quality Standards Legislative	6/5/2018	7/10/2018		7/24/2018	Approved 9/20/2018			
Air Quality (45-16)	Standards of Performance for New Stationary Sources Legislative	6/5/2018	7/10/2018		7/24/2018	Approved 9/20/2018			
Air Quality (45-25)	Control of Air Pollution from Hazardous Waste Treatment, Storage and Disposal Facilities Legislative	6/5/2018	7/10/2018		7/24/2018	Approved 9/20/2018			
Air Quality (45-34)	Emission Standards for Hazardous Air Pollutants Legislative	6/5/2018	7/10/2018		7/24/2018	Approved 9/20/2018			
Air Quality (45-36)	(Repeal of) Requirements for Determining Conformity of Transportation Plans, Programs, and Projects Developed, Funded or Approved under Title 23 USC or the Federal Transit Laws, to Applicable Air Quality Implementation Plans (Transportation Conformity) Legislative	6/5/2018	7/10/2018		7/24/2018	Approved 9/20/2018			
Air Quality (45-38)	(Repeal of) Provisions for Determination of Compliance with Air Quality Management Rules Legislative	6/5/2018	7/10/2018		7/24/2018	Approved 9/20/2018			
Air Quality (45-43)	Cross-State Air Pollution Rule to Control Annual Nitrogen Oxides Emissions, Annual Sulfur Dioxide Emissions, and Ozone Season Nitrogen Oxides Emissions Legislative	6/5/2018	7/10/2018		7/24/2018	Approved 9/20/2018			
Athletic Commission (177-01)	Administrative Rules of the WV State Athletic Commission Legislative	6/19/2018	7/19/2018		7/24/2018	Modified & Approved 11/27/2018 Filed 12/4/2018			
Comm. & Tech. College Education (135-15)	Acceptance of Advanced Placement Credit Legislative	8/20/2018	9/21/2018		9/26/2018	Authorized to Repeal 12/14/2018			

RULE MONITOR

AGENCY/SERIES NO	RULE	NOTICE	HEARING	EMER RULE	SEC/STATE	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Comm. & Tech. College Education (135-20)	Initial Authorization of Degree-Granting Institutions Legislative	10/16/2018	11/19/2018		11/20/2018	Approved 12/14/2018			
Comm. & Tech. College Education (135-21)	Freshman Assessment and Placement Standards Procedural	12/17/2018	1/20/2019					1/22/2019	2/22/2019
Comm. & Tech. College Education (135-25)	Residency Classification for Admission and Fee Purposes Procedural	1/25/2019	2/25/2019						
Comm. & Tech. College Education (135-27)	Workforce Development Initiative Program Legislative	10/16/2018	11/19/2018		11/20/2018	Approved 12/14/2018			
Comm. & Tech. College Education (135-32)	Tuition and Fees Legislative	4/24/2018	5/25/2018		7/2/2018	Approved 12/14/2018			
Comm. & Tech. College Education (135-53)	Human Resources Administration Legislative	12/21/2018	1/25/2019		1/25/2019				
Dietitians (31-01)	Licensure and Renewal Requirements Legislative	6/22/2018	7/24/2018		7/24/2018	Modified & Approved 9/20/2018 Filed 9/20/2018			
Education (126-012)	WV System of Support and Accountability (2322) Legislative Exempt	1/11/2019	2/11/2019						
Education (126-44H)	WV Driver Education Standards (2520.8) Legislative Exempt	8/10/2018	9/10/2018					10/11/2018	7/1/2019
Education (126-044M)	WV College-and Career-Readiness Programs of Study/Standards for Career Technical Education (2520.13) Legislative Exempt	11/15/2018	12/17/2018					1/11/2019	7/1/2019
Education (126-044N)	WV College-and Career-Readiness Standards for Technology and Computer Science (2520.14)	11/15/2018	12/17/2018					1/11/2019	7/1/2019
Education (126-44O)	WV Pre-K Standards (Ages 3-5) (2520.15) Legislative Exempt	8/10/2017	9/11/2017					10/12/2017	7/1/2019
Education (126-057)	Adult Education Programs (2420) Procedural	11/15/2018	12/17/2018					1/11/2019	2/11/2019

RULE MONITOR

AGENCY/SERIES NO	RULE	NOTICE	HEARING	EMER RULE	SEC/STATE	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Education (126-099)	Expected Behaviors in Safe and Supportive Schools (4373) Legislative Exempt	1/11/2019	2/11/2019						
Education (126-114)	Approval of Educator Preparation Programs (5100) Legislative Exempt	1/11/2019	2/11/2019						
Education (126-136)	Minimum Requirements for the Licensure of Professional/Paraprofessional Personnel and Advanced Salary Classifications (5202) Legislative Exempt	1/11/2019	2/11/2019						
Education (126-172)	Handbook on Planning School Facilities (6200) Legislative Exempt	1/11/2019	2/11/2019						
Fire Commission (87-04)	State Building Code Legislative	6/22/2018	7/23/2018		7/25/2018	Approved 11/12/2018			
Health (64-11)	Behavioral Health Centers Licensure Legislative	6/21/2018	7/21/2018		7/27/2018	Modified & Approved 11/27/2018 Filed 12/6/2018			
Health (64-14)	Assisted Living Residences Legislative	6/21/2018	7/20/2018		7/27/2018	Modified & Approved 11/12/2018 Filed 11/15/2018			
Health (64-17)	Food Establishments Legislative	6/21/2018	7/20/2018		7/26/2018	Modified & Approved 11/27/2018 Filed 11/30/2018			
Health (64-43)	Food Manufacturing Facilities Legislative	6/21/2018	7/20/2018		7/26/2018	Modified & Approved 11/27/2018 Filed 11/30/2018			
Health (64-91)	Newborn Screening System Legislative	6/21/2018	7/20/2018		7/26/2018	Approved 11/27/2018			
Health (64-109)	General Rules-Medical Cannabis Program Legislative			4/3/2018 Effective 4/3/2018					

RULE MONITOR									
AGENCY/SERIES NO	**RULE**	**NOTICE**	**HEARING**	**EMER RULE**	**SEC/STATE**	**LRMRC/LOCEA ACTION**	**LEGIS**	**FINAL FILE**	**EFFECTIVE**
Health (64-110)	Grower/Processors-Medical Cannabis Program Legislative			4/4/2018 Effective 4/4/2018					
Health (64-111)	Laboratories-Medical Cannabis Program Legislative			4/4/2018 Effective 4/4/2018					
Health (64-112)	Dispensaries-Medical Cannabis Program Legislative			4/4/2018 Effective 4/4/2018					
Health (64-113)	Safe Harbor Letter-Medical Cannabis Program Legislative			4/4/2018 Effective 4/4/2018					
Health and Human Resources (69-08)	Chronic Pain Management Clinic Licensure Legislative	6/21/2018	7/21/2018		7/27/2018	Approved 11/12/2018			
Health an Human Resources (69-12)	Medication-Assisted Treatment – Office-Based Medication-Assisted Treatment Legislative	6/21/2018	7/21/2018		7/27/2018	Modified & Approved 11/12/2018 Filed 11/15/2018			
Health and Human Resources (69-14)	Collection and Exchange of Data Related to Overdoses Legislative	6/21/2018	7/21/2018		7/27/2018	Approved 11/12/2018			
Health Care Authority (65-06)	Cooperative Agreement Legislative	6/21/2018	7/21/2018		7/26/2018	Approved 11/12/2018			
Higher Education Policy Commission (133-05)	Guidelines for Governing Boards in Employing and Evaluating Presidents Legislative	6/26/2018	7/26/2018		8/28/2018	Approved 12/14/2018			
Higher Education Policy Commission (133-07)	WV Providing Real Opportunities for Maximizing In-State Student Excellence (PROMISE) Scholarship Program Legislative	6/26/2018	7/26/2018	6/26/2018 Effective 6/26/2018	8/7/2018	Amended by LOCEA & Approved 12/14/2018			
Higher Education Policy Commission (133-15)	Acceptance of Advanced Placement Credit Legislative	12/21/2018	1/21/2019		1/22/2019				
Higher Education Policy Commission (133-53)	Human Resources Administration Legislative	12/21/2018	1/21/2019		1/22/2019				
Highways (157-12)	Employment Procedures Legislative	7/18/2018	8/20/2018	7/19/2018 Effective 8/30/2018	8/30/2018	Approved 11/12/2018			

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AGENCY/SERIES NO	RULE	NOTICE	HEARING	EMER RULE	SEC/STATE	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Insurance Comm. (114-40)	Credit for Reinsurance Legislative			1/18/2019 ERD by 3/1/2019					
Labor (42-05)	Wage Payment and Collection Legislative	6/15/2018	7/16/2018		7/25/2018	Approved 9/20/2018			
Labor (42-09)	Child Labor Legislative	6/18/2018	7/19/2018		7/25/2018	Modified & Approved 9/20/2018 Filed 9/26/2018			
Labor (42-34)	Regulation of Heating, Ventilating and Cooling Work Legislative	6/15/2018	7/16/2018	6/15/2018 Effective 7/27/2018	7/25/2018	Approved 9/20/2018			
Lottery Commission (179-09)	West Virginia Lottery Sports Wagering Rule Legislative	8/6/2018	9/7/2018	7/9/2018 Approved 8/6/2018	10/4/2018	Modified & Approved 11/27/2018 Filed 12/3/2018			
Medicine (11-01A)	Licensing and Disciplinary Procedures: Physicians; Podiatric Physicians and Surgeons Legislative	6/22/2018	7/23/2018		7/25/2018	Approved 9/20/2018			
Medicine (11-12)	Permitting and Disciplinary Procedures: Educational Permits for Graduate Medical Interns, Residents and Fellows Legislative	6/22/2018	7/23/2018	6/22/2018 Effective 8/3/2018 Amendment 7/25/2018 Withdrawn 8/7/2018 Amendment 8/7/2018 Effective 9/18/2018	7/25/2018	Approved 9/20/2018			
Miners Health Safety and Training (56-03)	Rule Governing the Safety of Those Employed in and Around Surface Mines in WV Legislative	6/19/2018	7/19/2018	6/19/2018 Effective 7/31/2018	7/25/2018	Approved 11/27/2018			
Miners Health Safety and Training (56-08)	Rule Governing the Submission and Approval of a Comprehensive Mine Safety Program for Coal Mining Operations in the State of West Virginia Legislative	5/30/2018	6/29/2018	5/30/2018 Effective 7/11/2018	7/25/2018	Approved 11/27/2018			

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AGENCY/SERIES NO	RULE	NOTICE	HEARING	EMER RULE	SEC/STATE	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Miners Health Safety and Training (56-23)	Rules for Operating Diesel Equipment in Underground Mines in West Virginia Legislative	5/30/2018	6/29/2018	5/29/2018 Effective 7/10/2018	7/25/2018	Approved 11/27/2018			
Natural Resources (58-12)	Commercial Whitewater Outfitters Legislative	6/26/2018	7/26/2018		7/27/2018	Modified & Approved 9/20/2018 Filed 10/1/2018			
Natural Resources (58-36)	Cabwaylingo State Forest Trail System Two Year Pilot Program Permittings ATVs and ORVs Legislative	6/26/2018	7/26/2018	6/26/2018 Effective 8/7/2018	7/27/2018	Modified & Approved 9/20/2018 Filed 10/1/2018			
Osteopathic Medicine (24-01)	Licensing Procedures for Osteopathic Physicians Legislative	5/24/2018	6/25/2018		7/26/2018	Approved 9/20/2018			
Pharmacy (15-01)	Licensure and Practice of Pharmacy Legislative	6/21/2018	7/22/2018		7/27/2018	Approved 9/20/2018			
Pharmacy (15-07)	Registration of Pharmacy Technicians Legislative	6/12/2018	7/16/2018		7/27/2018	Approved 9/20/2018			
Pharmacy (15-15)	Regulations Governing Pharmacy Permits Legislative	6/21/2018	7/22/2018		7/27/2018	Approved 9/20/2018			
Pharmacy (15-16)	Regulations Governing Pharmacists Legislative	6/19/2018	7/20/2018		7/27/2018	Approved 9/20/2018			
Pharmacy (15-17)	Board of Pharmacy Rules for the Substitution of Biological Pharmaceuticals Legislative	6/19/2018	7/21/2018		7/27/2018	Modified & Approved 11/12/2018 Filed 11/16/2018			
Public Service Commission (150-1)	Rules of Practice and Procedure Legislative Exempt	5/10/2018	7/10/2018					1/9/2019	2/8/2019
Public Service Commission (150-02)	Rules for the Construction and Filing of Tariffs Legislative Exempt	5/10/2018	7/10/2018					1/9/2019	2/8/2019
Public Service Commission (150-33)	Rules Governing Electric Utility Net Metering Arrangements and Interconnections Legislative Exempt	9/6/2018	11/8/2018						

RULE MONITOR

AGENCY/SERIES NO	RULE	NOTICE	HEARING	EMER RULE	SEC/STATE	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Racing Commission (178-01)	Throughbred Racing Legislative	6/13/2018	7/13/2018		7/26/2018	Modified & Approved 11/27/2018 Filed 11/28/2018			
Real Estate Appraiser, Licensing and Certification Bd. (190-02)	Requirements for Licensure and Certification Legislative	6/27/2018	7/27/2018		7/27/2018	Modified & Approved 9/20/2018 Filed 10/3/2018			
Registered Professional Nurses (19-01)	Policies, Standards and Criteria for the Evaluation, Approval and Accreditation of Colleges, Departments or Schools of Nursing Legislative	6/19/2018	7/20/2018		7/26/2018	Modified & Approved 11/27/2018 Filed 11/29/2018			
Registered Professional Nurses (19-03)	Requirements for Registration and Licensure and Conduct Constituting Professional Misconduct Legislative	6/19/2018	7/20/2018		7/25/2018	Modified & Approved 11/12/2018 Filed 11/28/2018			
Registered Professional Nurses (19-07)	Advanced Practice Registered Nurse Legislative	6/19/2018	7/20/2018		7/25/2018	Approved 11/12/2018			
Registered Professional Nurses (19-10)	Standards for Scope of Professional Nursing Practice Legislative	6/19/2018	7/20/2018		7/26/2018	Modified & Approved 11/12/2018 Filed 11/20/2018			
Registered Professional Nurses (19-12)	Fees for Services Rendered by the Board and Supplemental Renewal Fee for the Center for Nursing Legislative	6/19/2018	7/20/2018		7/26/2018	Modified & Approved 11/12/2018 Filed 11/28/2018			
Registered Professional Nurses (19-13)	Dialysis Technicians Legislative	6/19/2018	7/20/2018		7/25/2018	Modified & Approved 11/12/2018 Filed 11/28/2018			
School Building Authority (164-02)	Funding School Building Authority Projects Legislative	6/26/2018	7/26/2018						
School Building Authority (164-03)	School Planning and Design Criteria Legislative	6/26/2018	7/26/2018						

RULE MONITOR

AGENCY/SERIES NO	RULE	NOTICE	HEARING	EMER RULE	SEC/STATE	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
School Building Authority (164-04)	Project Administration and Review Legislative	6/26/2018	7/26/2018						
School Building Authority (164-05)	School Building Authority Contracts and Agreements Legislative	6/26/2018	7/26/2018						
School Building Authority (164-06)	School Building Authority Reporting Procedures Legislative	6/26/2018	7/26/2018						
School Building Authority (164-07)	School Access Safety Act Guidelines and Procedures Legislative	6/26/2018	7/26/2018						
Secretary of State (153-06)	Filing and Formatting Rules and Related Documents and Other Documents for Publication in the State Register Legislative	6/5/2018	7/5/2018		7/6/2018	Approved 11/27/2018			
Secretary of State (153-10)	Loan and Grant Programs Under the Help America Vote Act (HAVA) for the Purchase of Voting Equipment, Elections Systems, Software, Services and Upgrades Legislative	5/24/2018	6/25/2018	4/25/2018 Effective 6/6/2018	7/10/2018	Approved 11/27/2018			
Secretary of State (153-13)	Early Voting In-Person Satellite Precincts Legislative	5/24/2018	6/25/2018	4/25/2018 Effective 6/6/2018	7/10/2018	Approved 11/27/2018			
Secretary of State (153-41)	Online Meeting Notices Procedural	11/14/2018	12/17/2018					1/4/2019	2/4/2019
Secretary of State (153-46)	Notaries Public Legislative	6/28/2018	7/28/2018		7/30/2018	Approved 11/27/2018			
Social Work Examiners (25-01)	Qualifications for the Profession of Social Work Legislative	6/15/2018	7/16/2018		7/25/2018	Modified & Approved 11/12/2018 Filed 11/16/2018			
Social Work Examiners (25-07)	Code of Ethics Legislative	6/15/2018	7/16/2018		7/23/2018	Approved 11/12/2018			
Tax (110-10F)	Payment of Taxes by Electronic Funds Transfer Legislative	6/27/2018	7/27/2018		7/27/2018	Modified & Approved 11/27/2018 Filed 12/6/2018			

RULE MONITOR

AGENCY/SERIES NO	RULE	NOTICE	HEARING	EMER RULE	SEC/STATE	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Tax (110-15K)	Aircraft Operated Under a Fractional Ownership Program Legislative	6/26/2018	7/26/2018	6/26/2018 Effective 8/7/2018	7/27/2018	Approved 11/12/2018			
Tax (110-21B)	Citizen Tax Credit for Property Taxes Paid Legislative	6/26/2018	7/26/2018		7/27/2018	Approved 11/12/2018			
Tax (110-49)	Administration of Tax on Purchases of Wine and Liquor Legislative	6/26/2018	7/26/2018		7/27/2018	Approved 11/12/2018			
Tax (110-50A)	Exchange of Information Agreement Between Tax Div. and Div. of Environmental Protection Legislative	6/26/2018	7/27/2018		7/27/2018	Approved 9/20/2018			
Tax (110-50B)	Exchange of Information Agreement Between Tax Div. and the Alcohol Beverage Control Administration Legislative	6/27/2018	7/27/2018		7/27/2018	Approved 9/20/2018			
Tax (110-50C)	Exchange of Information Pursuant to Written Agreement Legislative	6/26/2018	7/26/2018		7/27/2018	Approved 9/20/2018			
Tax (110-50D)	Exchange of Information Agreement Between Comm of Tax Div., Comm. Of Labor and the Comm. Of Insurance Legislative	6/27/2018	7/27/2018		7/27/2018	Approved 9/20/2018			
Tax (110-50E)	Exchange of Information Agreement Between Tax Dept. and the WV Lottery Legislative	6/27/2018	7/27/2018		7/27/2018	Approved 9/20/2018			
Tax (110-50F)	Exchange of Information Agreement Between Tax Dept. and the State Fire Marshal Legislative	6/27/2018	7/27/2018		7/27/2018	Approved 9/20/2018			
Treasurer (112-16)	Reporting and Claiming Unknown and Unlocatable Interest Owners Reserved Interests Legislative	6/27/2018	7/27/2018	6/27/2018 Effective 8/8/2018	7/27/2018	Modified & Approved 11/27/2018 Filed 12/13/2018			
Water Resources, Div. of Water & Waste Mgmt. (47-02)	Requirements Governing Water Quality Standards Legislative	5/25/2018	7/10/2018		7/27/2018	Modified & Approved 11/27/2018 Filed 12/10/2018			

Legislative

WEST VIRGINIA SECRETARY OF STATE
MAC WARNER
ADMINISTRATIVE LAW DIVISION

eFILED
1/25/2019 4:25:59 PM
Office of West Virginia Secretary Of State

NOTICE OF AGENCY APPROVAL OF A PROPOSED RULE AND FILING WITH THE LEGISLATIVE RULE-MAKING REVIEW COMMITTEE

AGENCY: Community And Technical College Education TITLE-SERIES: 135-53

RULE TYPE: Legislative Amendment to Existing Rule: No Repeal of existing rule: Yes

RULE NAME: 135-53 Human Resource Administration

PRIMARY CONTACT

NAME: Angela Kems

ADDRESS: 1018 Kanawha Blvd East
Suite 700
Charleston, WV 25301

EMAIL: kems@wvctcs.org

PHONE NUMBER: 304-558-0265

CITE STATUTORY AUTHORITY: §18B-2B-6

EXPLANATION OF THE STATUTORY AUTHORITY FOR THE LEGISLATIVE RULE, INCLUDING A DETAILED SUMMARY OF THE EFFECT OF EACH PROVISION OF THE LEGISLATIVE RULE WITH CITATION TO THE SPECIFIC STATUTORY PROVISION WHICH EMPOWERS THE AGENCY TO ENACT SUCH RULE PROVISION:

With 2017 HB 6622, this rule was replaced with Title 135, Series 55, effective July 9, 2018.

DATE eFiled FOR NOTICE OF HEARING OR PUBLIC COMMENT PERIOD: 12/21/2018

DATE OF PUBLIC HEARING(S) OR PUBLIC COMMENT PERIOD ENDED: 1/25/2019

COMMENTS RECEIVED: No

(IF YES, PLEASE UPLOAD IN THE COMMENTS RECEIVED FIELD COMMENTS RECEIVED AND RESPONSES TO COMMENTS)

PUBLIC HEARING: No

(IF YES, PLEASE UPLOAD IN THE PUBLIC HEARING FIELD PERSONS WHO APPEARED AT THE HEARING(S) AND TRANSCRIPTS)

RELEVANT FEDERAL STATUTES OR REGULATIONS: No

WHAT OTHER NOTICE, INCLUDING ADVERTISING, DID YOU GIVE OF THE HEARING?

Procedural

WEST VIRGINIA SECRETARY OF STATE
MAC WARNER
ADMINISTRATIVE LAW DIVISION

eFILED
1/25/2019 3:40:56 PM
Office of West Virginia
Secretary Of State

NOTICE OF PUBLIC COMMENT PERIOD

AGENCY: Community And Technical College Education TITLE-SERIES: 135-25

RULE TYPE: Procedural Amendment to Existing Rule: Yes Repeal of existing rule: No

RULE NAME: RESIDENCY CLASSIFICATION FOR ADMISSION AND FEE PURPOSES

CITE STATUTORY AUTHORITY: §18B-10 and §18B-2B-6

COMMENTS LIMITED TO:

Written

DATE OF PUBLIC HEARING:

LOCATION OF PUBLIC HEARING:

DATE WRITTEN COMMENT PERIOD ENDS: 02/25/2019 4:00 PM

COMMENTS MAY BE MAILED OR EMAILED TO:

NAME: Sarah Tucker, Chancellor

ADDRESS: 1018 Kanawha Blvd., East, Suite 700

Charleston, WV 25301

EMAIL: tucker@wvctcs.org

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
[redacted]	Health Care Authority	Greenbrier Physician, Inc.	1/25/2019
[redacted]	Health Care Authority	Hospic Care Corporation, Inc. d/b/a Caring, Petitioner	1/25/2019
[redacted]	Insurance Commissioner	American Guarantee and Liability Insurance Company (NAIC 26247)	1/17/2019
[redacted]	Insurance Commissioner	American Zurich Insurance Company (NAIC 40142)	1/17/2019
[redacted]	Insurance Commissioner	Zurich American Insurance Company (NAIC 16535)	1/17/2019
[redacted]	Insurance Commissioner	Zurich American Insurance Company of Illinois (NAIC 27855)	1/17/2019
[redacted]	Medicine, West Virginia Board Of	David Carol Shamblin, M.D.	10/29/2018
[redacted]	Osteopathic Medicine, WV Board of	Felix Brizuela, D.O.	1/30/2019

STATE OF WEST VIRGINIA
EXECUTIVE DEPARTMENT
AT CHARLESTON

EXECUTIVE ORDER NO. 1-19

By the Governor

Executive Order

WHEREAS, the State of West Virginia is honored that the World Organization of Scouting Movements has selected the Boy Scouts of America ("BSA"), Scouts Canada and Asociatión de Scouts Mexico, A.C. to co-host the 2019 World Scout Jamboree; and

WHEREAS, the host nations have selected The Summit: Bechtel Family National Scout Reserve ("The Summit") in West Virginia's New River Gorge region as the location for the 2019 World Scout Jamboree as it is the ideal location to help the Scouting on a world-wide basis realize its mission of serving the youth and developing their character so that they can be future leaders in their nations; and

WHEREAS, activities and events held at The Summit will greatly enhance the economic and educational opportunities available to our youth, citizens, and the State of West Virginia, including the 2019 World Scout Jamboree; and

WHEREAS, this State and its relevant agencies, boards, commissions, and their resources will be actively engaged with all endeavors in support of this worldwide, prestigious event; and

WHEREAS, there will be need for coordination and cooperation between all levels of government, including federal agencies, state agencies, local agencies as well as other state governments, to ensure WSJ activities and events operate efficiently and safely; and

WHEREAS, all resources used in conjunction with the State's support of the World Scout Jamboree's activities and events will require an organized, capable, and fully equipped agency serve as the principal agency responsible for the coordination, direction, and management of all State agency activities associated with preparing for and hosting the Jamboree's activities and events; and

WHEREAS, the principal agency responsible for such coordination, direction and management will report directly to the Governor as the sole liaison for all World Scout Jamboree activities and events held now and in the future; and

WHEREAS, the West Virginia National Guard has expertise in the organization of complex, interagency synchronization; and

WHEREAS, the Adjutant General of the National Guard works on a daily basis with agencies at all levels of State government required to support these important events; and

WHEREAS, it is in the best interest of the public that all State resources tasked to assist the Jamboree's organization consult with a principal advisor, or his/her designee, on all decisions regarding development, planning, coordination, roles and responsibilities, as well as other duties as needed to ensure all events and activities associated with the Jamboree are successful.

NOW, THEREFORE, I, JIM JUSTICE, by virtue of the authority vested in me as the Governor of the State of West Virginia, do hereby **ORDER:**

1. The National Guard is hereby designated as the principal agency to coordinate all State agency planning and response for activities and events of the World Scout Jamboree at The Summit Bechtel National Scout Reserve and throughout the State.

2. The Adjutant General of the National Guard ("General") shall serve as the sole liaison to the Governor for the planning, coordination, direction and management of all details of all events sponsored by, or related to, the Jamboree that take place in West Virginia for which any major State assistance is required.

3. The General shall work with appropriate federal agencies to secure the relevant security designations for events of the magnitude of the upcoming 2019 World Scout Jamboree and shall secure the appropriate federal support for these events.

4. All other State agencies, resources or entities that aid, assist or participate in any such events related to the Jamboree shall coordinate through the General, or his or her designee, all development, planning, coordination and roles and responsibilities, and the General will advise the Governor on all emerging, current or future plans necessary for a successful partnership with the Jamboree.

5. The General shall serve as the State's primary public and media contact for progress, events and activities associated with any Jamboree venture and shall make all decisions necessary to carry out directives as provided by the Governor of the State of West Virginia.

6. The West Virginia National Guard shall coordinate with key agencies that will have major roles in the support of the 2019 World Scout Jamboree, and shall provide to the Governor, within one hundred twenty (120) days of this Order, a fiscal impact statement outlining the needs that such agencies will have in order to provide the proper support for a successful event.

7. The West Virginia National Guard will partner with the West Virginia Military Authority to serve as the State's sole Office of Primary Executive Responsibility to solicit and manage funding for the State from our federal agency partners.

8. All agencies and entities utilized in conjunction with Jamboree activities shall coordinate all actions, assignments, roles and responsibilities through the General and shall be responsible for keeping the General informed, at all times, as to all critical or key issues, problems or concerns.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the great seal of the State of West Virginia to be affixed.

Executive Order

DONE at the Capitol, in the City of Charleston, State of West Virginia, this the Twenty-fourth day of January, in the year of our Lord, Two Thousand Nineteen, and in the One Hundred Fifty-Sixth year of the State.

GOVERNOR

By the Governor

SECRETARY OF STATE

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

FILED
2019 JAN 28 P 2:32
OFFICE WEST VIRGINIA
SECRETARY OF STATE

January 28, 2019

LEGAL NOTICE

The West Virginia Health Care Authority announces the following Certificate of Need activities for the week ending **January 25, 2019**.

APPLICATIONS FOR EXEMPTION RECEIVED

January 22, 2019 – Good Shepherd Nursing Home, LC, Wheeling, Ohio County, CON File #19-11-11557-X, for the renovation of space in order to relocate 20 of its licensed nursing home beds.

January 22, 2019 – Compass Counseling, LLC, Mabscott, Raleigh County, CON File #19-1-11558-X, for the provision of behavioral health outpatient counseling services in Raleigh County.

January 22, 2019 – Jerrald Stewart Roles, Atlanta, Georgia, CON File #19-6-11559-X, for the acquisition of TERPAX, Inc., the ultimate parent of Morgantown Health and Rehabilitation Center.

January 22, 2019 – Jerrald Stewart Roles, Atlanta, Georgia, CON File #19-3-11560-X, for the acquisition of TERPAX, Inc., the ultimate parent of St. Albans Operating Company LLC.

January 22, 2019 – Jerrald Stewart Roles, Atlanta, Georgia, CON File #19-3-11561-X, for the acquisition of TERPAX, Inc., the ultimate parent of Glasgow Operating Company LLC.

January 22, 2019 – Jerrald Stewart Roles, Atlanta, Georgia, CON File #19-2-11562-X, for the acquisition of TERPAX, Inc., the ultimate parent of Seventeenth Street Associates LLC.

AMENDED HEARING NOTICES

The Administrative Hearing has been RESCHEDULED in the following matter:

January 23, 2019 - West Virginia University Hospitals, Inc., Morgantown, Monongalia County, CON File #18-6-11429-H, for the provision of kidney transplant services; capital expenditure: $50,000.00.

Administrative Hearing: **February 28, 2019 at 9:00 a.m.**

The administrative hearing in the above-referenced matter will be held in the office of the Health Care Authority, 100 Dee Drive, Charleston, West Virginia 25311-1600, unless otherwise noted.

The Administrative Hearing and Prehearing Conference have been RESCHEDULED in the following matter:

January 23, 2019 - West Virginia University Hospitals, Inc., Morgantown, Monongalia County, CON File #18-1/2/3/4/5/6/7/8/9/10-11411-P, for the development of mobile lung cancer screening services in 42 counties (Barbour, Berkeley, Boone, Braxton, Calhoun, Clay, Doddridge, Gilmer, Grant, Greenbrier, Hardy, Harrison, Jackson, Jefferson, Lewis, Lincoln, Marion, Marshall, McDowell, Mercer, Mineral, Mingo, Monroe, Nicholas, Pendleton, Pleasants, Pocahontas, Preston, Putnam, Randolph, Ritchie, Roane, Taylor, Tucker, Tyler, Upshur, Wayne, Webster, Wetzel, Wirt, Wood and Wyoming) in West Virginia; capital expenditure: $1,282,000.

Prehearing Conference: **February 25, 2019 at 1:30 p.m.**
Administrative Hearing: **March 7, 2019 at 9:00 a.m.**

The prehearing conference and administrative hearing in the above-referenced matter will be held in the office of the Health Care Authority, 100 Dee Drive, Charleston, West Virginia 25311-1600, unless otherwise noted.

AMENDED HEARING ORDERS ISSUED

January 23, 2019 - West Virginia University Hospitals, Inc., Morgantown, Monongalia County, CON File #18-6-11429-H, for the provision of kidney transplant services; capital expenditure: $50,000.00.

January 23, 2019 - West Virginia University Hospitals, Inc., Morgantown, Monongalia County, CON File #18-1/2/3/4/5/6/7/8/9/10-11411-P, for the development of mobile lung cancer screening services in 42 counties (Barbour, Berkeley, Boone, Braxton, Calhoun, Clay, Doddridge, Gilmer, Grant, Greenbrier, Hardy, Harrison, Jackson, Jefferson, Lewis, Lincoln, Marion, Marshall, McDowell, Mercer, Mineral, Mingo, Monroe, Nicholas, Pendleton, Pleasants, Pocahontas, Preston, Putnam, Randolph, Ritchie, Roane, Taylor, Tucker, Tyler, Upshur, Wayne, Webster, Wetzel, Wirt, Wood and Wyoming) in West Virginia; capital expenditure: $1,282,000.

PROJECTS DETERMINED NOT REVIEWABLE

January 25, 2019 – Greenbrier Physicians, Inc., Ronceverte, Greenbrier County, CON File #19-4-11552-X, for the conversion of its clinic located at 1322 Maplewood Avenue, Ronceverte, to a certified Rural Health Clinic; capital expenditure is less than $5,100,000.

January 25, 2019 – Hospice Care Corporation, Inc. d/b/a WV Caring, Arthurdale,

Preston County, for the complete relocation of its Morgantown office from 3363 University Avenue to 3437 University Avenue, Suite 1; no capital expenditure.

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

OTHER

FILED

2019 JAN 28 P 2:21

OFFICE WEST VIRGINIA SECRETARY OF STATE

STATE OF WEST VIRGINIA
DEPARTMENT OF HEALTH AND HUMAN RESOURCES
WV Health Care Authority

Bill J. Crouch
Cabinet Secretary

Barbara Skeen
Interim Executive Director

In Re: **West Virginia University Hospitals, Inc.**
CON File No. 18-6-11429-H

JAN 28 2019

AMENDED NOTICE OF ADMINISTRATIVE HEARING

PLEASE TAKE NOTICE that pursuant to Chapter 16, Article 2D, and to Chapter 29A, Article 5, of the West Virginia Code of 1931, as amended, that Barbara Skeen, Interim Executive Director of the West Virginia Health Care Authority, wishes to announce that the following proceedings have been scheduled for the above-noted application:

THE ADMINISTRATIVE HEARING previously scheduled for January 8, 2019, has been rescheduled for **February 28, 2019 at 9:00 a.m.**, in the Large Conference Room of the West Virginia Health Care Authority, 100 Dee Drive, Charleston, West Virginia.

This application concerns the provision of kidney transplant services in Monongalia County, West Virginia.

You and any other "affected persons" as defined by W. Va. Code §16-2D-2 wishing to participate in the hearing of this application are directed to be present at both the prehearing conference and the administrative hearing.

In a hearing, any person has the right to be present or to be represented by counsel and to present oral or written arguments and relevant evidence. Any person affected by the matter which is the subject of the hearing may conduct reasonable questioning of persons who make factual allegations relevant to such matters.

PLEASE TAKE NOTICE that if the party who requested the hearing withdraws that request, then the hearing will be canceled.

conducted in conformance to Rule 16, West Virginia Rules of Civil Procedure for pretrial conferences.

In a hearing, any person has the right to be present or to be represented by counsel and to present oral or written arguments and relevant evidence. Any person affected by the matter which is the subject of the hearing may conduct reasonable questioning of persons who make factual allegations relevant to such matters.

PLEASE TAKE NOTICE that if the party who requested the hearing withdraws that request, then the hearing will be canceled.

The file on this application is available for examination in the offices of the Health Care Authority from 8:30 a.m. to 5:00 p.m., Monday through Friday. If you have questions concerning this matter, please contact Barbara Skeen, Interim Executive Director, at (304) 558-7000 or toll free 1-888-558-7002.

Date: January 23, 2019

Barbara Skeen

Barbara Skeen, Interim Executive Director

WEST VIRGINIA
HEALTH CARE AUTHORITY

In Re: **West Virginia University Hospitals, Inc.**
CON File # 18-6-11429-H

AMENDED HEARING ORDER

Please take notice that the Hearing Order entered on October 10, 2018, is hereby amended as follows: the hearing previously scheduled for January 8, 2019, at 9:00 a.m. is rescheduled for **February 28, 2019, at 9:00 a.m.** The parties may not amend, modify or adjust any provision of this order except by leave of the Authority.

Entered this 23rd day of January 2019

Barbara Skeen

Barbara Skeen, Interim Executive Director

OTHER

WEST VIRGINIA
HEALTH CARE AUTHORITY

FILED

2019 JAN 28 P 2:20

OFFICE WEST VIRGINIA
SECRETARY OF STATE

In Re: West Virginia University Hospitals, Inc.

CON File #18-1/2/3/4/5/6/7/8/9/10-11411-P

AMENDED HEARING ORDER

The following shall apply to and govern the above-captioned action and activities conducted in connection with it. In the absence of a specific date or deadline for a given activity, it is anticipated that such activity will be scheduled and conducted within a reasonable time prior to the hearing.

The parties may not amend, modify or adjust any provision of this order except by leave of the Authority.

1. Hearing date: **March 7, 2019 at 9:00 a.m.**

2. Prehearing conference date **February 25, 2019 at 1:30 p.m.**

3. Settlement conference (optional): **N/A**

4. All replacement pages to CON application to be filed by: **December 17, 2018.**

   Pursuant to W. Va. Code St. R. §65-32-6, if the applicant submits a substantial amendment to the application the Authority may withdraw the application from review. The board may examine the extent of additional information or any amendment made by the applicant to the application and its impact on the new institutional health service, and determine the application to be a new proposal subject to a new review cycle.

5. Motions for discovery to be filed by: **December 28, 2018.**

6. Discovery completed on or before: **January 25, 2019**.

   Parties engaging in discovery are required to file a copy of the certificate of service attached to the discovery request or response with the board. Affected parties shall not file copies of the actual discovery and responses with the board. To the extent that an affected party intends to introduce a document obtained through the discovery process at the administrative hearing, the document and two (2) copies must be filed at the prehearing conference.

JAN 28 2019

7. Dispositive and preliminary motions to be filed by: **February 7, 2019**.

   Parties shall file all prehearing motions with the board a minimum of three (3) days prior to the prehearing conference.

8. All requests for subpoenas and/or subpoenas duces tecum to be filed by: **February 7, 2019.**

OTHER

Entered this 23rd day of January 2019

Barbara Skeen

Barbara Skeen, Interim Executive Director

Jim Justice
Governor

WEST VIRGINIA HEALTHCARE AUTHORITY

Bill J. Crouch, Cabinet Secretary
West Virginia Department of
Health and Human Resources

In Re: West Virginia University Hospitals, Inc.

CON File #18-1/2/3/4/5/6/7/8/9/10-11411-P

AMENDED NOTICE OF PREHEARING CONFERENCE AND ADMINISTRATIVE HEARING

PLEASE TAKE NOTICE that pursuant to Chapter 16, Article 2D, and to Chapter 29A, Article 5, of the West Virginia Code of 1931, as amended, that Barbara Skeen, Interim Executive Director of the West Virginia Health Care Authority, wishes to announce that the following proceedings have been scheduled for the above-noted application:

A PREHEARING CONFERENCE will be held **February 25, 2019 at 1:30 p.m.**, in the Large Conference Room of the West Virginia Health Care Authority, 100 Dee Drive, Charleston, West Virginia.

AN ADMINISTRATIVE HEARING will be held, **March 7, 2019 at 9:00 a.m.**, in the Large Conference Room of the West Virginia Health Care Authority, 100 Dee Drive, Charleston, West Virginia.

This application concerns the development of the provision of mobile lung cancer screening services in 42 counties of West Virginia.

You and any other "affected persons" as defined by W. Va. Code §16-2D-2 wishing to participate in the hearing of this application are directed to be present at both the prehearing conference and the administrative hearing.

The purpose of the prehearing conference is to designate parties to the hearing, to designate the issues for the hearing, resolve any procedural matters, receive any motions, establish the order of proceedings, receive a listing of the witnesses and a summary of direct testimony that will be offered at the hearing, receive a listing of evidence to be offered and copies of any documents to be offered such as reports or analysis prepared by expert witnesses including any financial reports and any other procedural matters. The prehearing conference will be conducted in conformance to Rule 16, West Virginia Rules of Civil Procedure for pretrial conferences.

100 Dee Drive • Charleston, West Virginia 25311-1600 • 304.558.7000 • 304.558.4775/Fax • 1.888.558.7002/Toll Free
www.hca.wv.gov

In a hearing, any person has the right to be present or to be represented by counsel and to present oral or written arguments and relevant evidence. Any person affected by the matter which is the subject of the hearing may conduct reasonable questioning of persons who make factual allegations relevant to such matters.

PLEASE TAKE NOTICE that if the party who requested the hearing withdraws that request, then the hearing will be canceled.

The file on this application is available for examination in the offices of the Health Care Authority from 8:30 a.m. to 5:00 p.m., Monday through Friday. If you have questions concerning this matter, please contact Barbara Skeen, Interim Executive Director, at (304) 558-7000 or toll free 1-888-558-7002.

Date: January 23, 2019

Barbara Skeen

Barbara Skeen, Interim Executive Director

OTHER

Jim Justice
Governor

WEST VIRGINIA
HEALTHCARE
AUTHORITY

Bill J. Crouch, Cabinet Secretary
West Virginia Department of
Health and Human Resources

FILED
2019 JAN 30 A 9:48
OFFICE WEST VIRGINIA
SECRETARY OF STATE

In Re:

STONERISE RELIABLE HEALTHCARE, LLC
CON File No. 18-8/9-11510-Z

NOTICE OF PREHEARING CONFERENCE AND ADMINISTRATIVE HEARING

PLEASE TAKE NOTICE that pursuant to Chapter 16, Article 2D, and to Chapter 29A, Article 5, of the West Virginia Code of 1931, as amended, that Barbara Skeen, Interim Executive Director of the West Virginia Health Care Authority, wishes to announce that the following proceedings have been scheduled for the above-noted application:

A PREHEARING CONFERENCE will be held, **April 10, 2019 at 1:30 p.m.**, in the Large Conference Room of the West Virginia Health Care Authority, 100 Dee Drive, Charleston, West Virginia.

AN ADMINISTRATIVE HEARING will be held, **April 24, 2019 at 9:00 a.m.**, in the Large Conference Room of the West Virginia Health Care Authority, 100 Dee Drive, Charleston, West Virginia.

This application concerns the provision of home health services in Hardy and Morgan counties, West Virginia.

You and any other "affected persons" as defined by W. Va. Code §16-2D-2 wishing to participate in the hearing of this application are directed to be present at both the prehearing conference and the administrative hearing.

The purpose of the prehearing conference is to designate parties to the hearing, to designate the issues for the hearing, resolve any procedural matters, receive any motions, establish the order of proceedings, receive a listing of the witnesses and a summary of direct testimony that will be offered at the hearing, receive a listing of evidence to be offered and copies of any documents to be offered such as reports or analysis prepared by expert witnesses including any financial reports and any other procedural matters. The prehearing conference will be conducted in conformance to Rule 16, West Virginia Rules of Civil Procedure for pretrial conferences.

OTHER

In a hearing, any person has the right to be present or to be represented by counsel and to present oral or written arguments and relevant evidence. Any person affected by the matter which is the subject of the hearing may conduct reasonable questioning of persons who make factual allegations relevant to such matters.

PLEASE TAKE NOTICE that if the party who requested the hearing withdraws that request, then the hearing will be canceled.

The file on this application is available for examination in the offices of the Health Care Authority from 8:30 a.m. to 5:00 p.m.., Monday through Friday. If you have questions concerning this matter, please contact Barbara Skeen, Interim Executive Director, at (304) 558-7000.

Date: January 28, 2019

Barbara Skeen
Barbara Skeen, Interim Executive Director

WEST VIRGINIA
HEALTH CARE AUTHORITY

In Re: **Stonerise Reliable Healthcare, LLC**
CON File # 18-8/9-11510-Z

HEARING ORDER

The following shall apply to and govern the above-captioned action and activities conducted in connection with it. In the absence of a specific date or deadline for a given activity, it is anticipated that such activity will be scheduled and conducted within a reasonable time prior to the hearing.

The parties may not amend, modify or adjust any provision of this order except by leave of the Authority.

1. Hearing date: **April 24, 2019, at 9:00 a.m.**

2. Prehearing conference date: **April 10, 2019 at 1:30 p.m.**

3. Settlement conference (optional): **N/A**

4. All replacement pages to CON application to be filed by: **February 19, 2019**
   Pursuant to W. Va. Code St. R. §65-32-6, if the applicant submits a substantial amendment to the application the Authority may withdraw the application from review. The board may examine the extent of additional information or any amendment made by the applicant to the application and its impact on the new institutional health service, and determine the application to be a new proposal subject to a new review cycle.

5. Motions for discovery to be filed by: **March 4, 2019**

6. Discovery completed on or before: **April 3, 2019**
   Parties engaging in discovery are required to file a copy of the certificate of service attached to the discovery request or response with the board. Affected parties shall not file copies of the actual discovery and responses with the board. To the extent that an affected party intends to introduce a document obtained through the discovery process at the administrative hearing, the document and two (2) copies must be filed at the prehearing conference.

OTHER

7. Dispositive and preliminary motions to be filed by: **April 8, 2019**
Parties shall file all prehearing motions with the board a minimum of three (3) days prior to the prehearing conference.

8. All requests for subpoenas and/or subpoenas duces tecum to be filed by: **April 8, 2019**

Entered this 28th day of January 2019

Barbara Skeen

Barbara Skeen, Interim Executive Director

OTHER

Jim Justice
Governor

WEST VIRGINIA HEALTHCARE AUTHORITY

Bill J. Crouch, Cabinet Secretary
West Virginia Department of
Health and Human Resources

FILED
2019 JAN 30 A 9:18
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

In Re:

STONERISE RELIABLE HEALTHCARE, LLC
CON File No. 18-8-11511-Z

NOTICE OF PREHEARING CONFERENCE
AND ADMINISTRATIVE HEARING

PLEASE TAKE NOTICE that pursuant to Chapter 16, Article 2D, and to Chapter 29A, Article 5, of the West Virginia Code of 1931, as amended, that Barbara Skeen, Interim Executive Director of the West Virginia Health Care Authority, wishes to announce that the following proceedings have been scheduled for the above-noted application:

A PREHEARING CONFERENCE will be held, **April 10, 2019 at 1:30 p.m.**, in the Large Conference Room of the West Virginia Health Care Authority, 100 Dee Drive, Charleston, West Virginia.

AN ADMINISTRATIVE HEARING will be held, **April 24, at 9:00 a.m.**, in the Large Conference Room of the West Virginia Health Care Authority, 100 Dee Drive, Charleston, West Virginia.

This application concerns the provision for the provision of home health services in Hampshire and Mineral counties, West Virginia.

You and any other "affected persons" as defined by W. Va. Code §16-2D-2 wishing to participate in the hearing of this application are directed to be present at both the prehearing conference and the administrative hearing.

The purpose of the prehearing conference is to designate parties to the hearing, to designate the issues for the hearing, resolve any procedural matters, receive any motions, establish the order of proceedings, receive a listing of the witnesses and a summary of direct testimony that will be offered at the hearing, receive a listing of evidence to be offered and copies of any documents to be offered such as reports or analysis prepared by expert witnesses including any financial reports and any other procedural matters. The prehearing conference will be conducted in conformance to Rule 16, West Virginia Rules of Civil Procedure for pretrial conferences.

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www.hca.wv.gov

In a hearing, any person has the right to be present or to be represented by counsel and to present oral or written arguments and relevant evidence. Any person affected by the matter which is the subject of the hearing may conduct reasonable questioning of persons who make factual allegations relevant to such matters.

PLEASE TAKE NOTICE that if the party who requested the hearing withdraws that request, then the hearing will be canceled.

The file on this application is available for examination in the offices of the Health Care Authority from 8:30 a.m. to 5:00 p.m.., Monday through Friday. If you have questions concerning this matter, please contact Barbara Skeen, Interim Executive Director, at (304) 558-7000.

Date: January 28, 2019

Barbara Skeen

Barbara Skeen, Interim Executive Director

WEST VIRGINIA
HEALTH CARE AUTHORITY

In Re: **Stonerise Reliable Healthcare, LLC**
CON File # 18-8-11511-Z

HEARING ORDER

The following shall apply to and govern the above-captioned action and activities conducted in connection with it. In the absence of a specific date or deadline for a given activity, it is anticipated that such activity will be scheduled and conducted within a reasonable time prior to the hearing.

The parties may not amend, modify or adjust any provision of this order except by leave of the Authority.

1. Hearing date: **April 24, 2019, at 9:00 a.m.**

2. Prehearing conference date: **April 10, 2019 at 1:30 p.m.**

3. Settlement conference (optional): **N/A**

4. All replacement pages to CON application to be filed by: **February 19, 2019**
Pursuant to W. Va. Code St. R. §65-32-6, if the applicant submits a substantial amendment to the application the Authority may withdraw the application from review. The board may examine the extent of additional information or any amendment made by the applicant to the application and its impact on the new institutional health service, and determine the application to be a new proposal subject to a new review cycle.

5. Motions for discovery to be filed by: **March 4, 2019**

6. Discovery completed on or before: **April 3, 2019**
Parties engaging in discovery are required to file a copy of the certificate of service attached to the discovery request or response with the board. Affected parties shall not file copies of the actual discovery and responses with the board. To the extent that an affected party intends to introduce a document obtained through the discovery process at the administrative hearing, the document and two (2) copies must be filed at the prehearing conference.

7. Dispositive and preliminary motions to be filed by: **April 8, 2019**
Parties shall file all prehearing motions with the board a minimum of three (3) days prior to the prehearing conference.

8. All requests for subpoenas and/or subpoenas duces tecum to be filed by: **April 8, 2019**

Entered this 28th day of January 2019

Barbara Skeen
Barbara Skeen, Interim Executive Director

OTHER

Jim Justice
Governor

WEST VIRGINIA HEALTHCARE AUTHORITY

Bill J. Crouch, Cabinet Secretary
West Virginia Department of
Health and Human Resources

FILED
2019 JAN 30 A 9:48
OFFICE WEST VIRGINIA
SECRETARY OF STATE

In Re:

STONERISE RELIABLE HEALTHCARE, LLC
CON File No. 18-9-11512-Z

NOTICE OF PREHEARING CONFERENCE AND ADMINISTRATIVE HEARING

PLEASE TAKE NOTICE that pursuant to Chapter 16, Article 2D, and to Chapter 29A, Article 5, of the West Virginia Code of 1931, as amended, that Barbara Skeen, Interim Executive Director of the West Virginia Health Care Authority, wishes to announce that the following proceedings have been scheduled for the above-noted application:

A PREHEARING CONFERENCE will be held, **April 10, 2019 at 1:30 p.m.**, in the Large Conference Room of the West Virginia Health Care Authority, 100 Dee Drive, Charleston, West Virginia.

AN ADMINISTRATIVE HEARING will be held, **April 24, 2019 at 9:00 a.m.**, in the Large Conference Room of the West Virginia Health Care Authority, 100 Dee Drive, Charleston, West Virginia.

This application concerns for the provision of home health services in Berkeley and Jefferson Counties, West Virginia. The project will include the development of a branch office.

You and any other "affected persons" as defined by W. Va. Code §16-2D-2 wishing to participate in the hearing of this application are directed to be present at both the prehearing conference and the administrative hearing.

The purpose of the prehearing conference is to designate parties to the hearing, to designate the issues for the hearing, resolve any procedural matters, receive any motions, establish the order of proceedings, receive a listing of the witnesses and a summary of direct testimony that will be offered at the hearing, receive a listing of evidence to be offered and copies of any documents to be offered such as reports or analysis prepared by expert witnesses including any financial reports and any other procedural matters. The prehearing conference will be conducted in conformance to Rule 16, West Virginia Rules of Civil Procedure for pretrial conferences.

OTHER

In a hearing, any person has the right to be present or to be represented by counsel and to present oral or written arguments and relevant evidence. Any person affected by the matter which is the subject of the hearing may conduct reasonable questioning of persons who make factual allegations relevant to such matters.

PLEASE TAKE NOTICE that if the party who requested the hearing withdraws that request, then the hearing will be canceled.

The file on this application is available for examination in the offices of the Health Care Authority from 8:30 a.m. to 5:00 p.m.., Monday through Friday. If you have questions concerning this matter, please contact Barbara Skeen, Interim Executive Director, at (304) 558-7000.

Date: January 28, 2019

Barbara Skeen

Barbara Skeen, Interim Executive Director

WEST VIRGINIA
HEALTH CARE AUTHORITY

In Re: **Stonerise Reliable Healthcare, LLC**
CON File # 18-9-11512-Z

HEARING ORDER

The following shall apply to and govern the above-captioned action and activities conducted in connection with it. In the absence of a specific date or deadline for a given activity, it is anticipated that such activity will be scheduled and conducted within a reasonable time prior to the hearing.

The parties may not amend, modify or adjust any provision of this order except by leave of the Authority.

1. Hearing date: **April 24, 2019, at 9:00 a.m.**

2. Prehearing conference date: **April 10, 2019 at 1:30 p.m.**

3. Settlement conference (optional): **N/A**

4. All replacement pages to CON application to be filed by: **February 19, 2019**
Pursuant to W. Va. Code St. R. §65-32-6, if the applicant submits a substantial amendment to the application the Authority may withdraw the application from review. The board may examine the extent of additional information or any amendment made by the applicant to the application and its impact on the new institutional health service, and determine the application to be a new proposal subject to a new review cycle.

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OTHER

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8. All requests for subpoenas and/or subpoenas duces tecum to be filed by: **April 8, 2019**

Entered this 28th day of January 2019

Barbara Skeen

Barbara Skeen, Interim Executive Director

OTHER

FILED

2019 JAN 31 P 1:15

OFFICE WEST VIRGINIA SECRETARY OF STATE

NOTICE OF PUBLIC HEARING
2019 AND 2020 ALLOCATION PLAN
FOR THE
WEST VIRGINIA HOUSING DEVELOPMENT FUND'S
LOW-INCOME HOUSING TAX CREDIT PROGRAM

NOTICE IS HEREBY GIVEN, pursuant to the provisions of Subsection 42(m)(1)(A)(i) of the Internal Revenue Code ("Code"), that the West Virginia Housing Development Fund ("Fund") has developed a proposed 2019 and 2020 Allocation Plan ("Plan") for the Fund's Low-Income Housing Tax Credit Program for the State of West Virginia, pursuant to which eligible low-income residential rental properties will be selected for allocations of low-income housing tax credits. The State's Housing Credit Ceiling for 2019 is estimated to be approximately $5,004,900.

The Fund will conduct a hearing to provide information to and to receive comments from the public on the proposed 2019 and 2020 Allocation Plan for the Low-Income Housing Tax Credit Program for the State of West Virginia. Interested members of the public are invited to attend. There will be a question and answer period and persons will have an opportunity to make brief statements or comments. Comments can be oral or written. This hearing will be conducted on Tuesday, February 19, 2019, at 1:00 p.m. in the Fund's offices located at 5710 MacCorkle Avenue, SE, Charleston, West Virginia 25304.

The proposed 2019 and 2020 Allocation Plan may be found on the Fund website (www.wvhdf.com) or by contacting the Fund at 1-800-933-9843.

Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

FILED

2019 JAN 30 A 10:

OFFICE WEST VIRGINIA SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2019-01

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 2019, PURSUANT TO §§110 CSR 1I-4.1.6 AND 1K-4.1.6

On August 29, 2018, 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 2019.

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

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Telephone 304-558-0751
Fax 304-558-8999

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

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, 2019

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
2019 JAN 30 A 8:08
OFFICE WEST VIRGINIA SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2019-02

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.

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, 2019

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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OTHER

Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

ADMINISTRATIVE NOTICE 2019-03

FILED
2019 JAN 30 P 03:09
OFFICE OF THE SECRETARY OF STATE

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:

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

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

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Fax 304-558-8999

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, 2019

Dale W. Steager
State Tax Commissioner

State Tax Department
Property Tax Division
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OTHER

Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

FILED
2019 JAN 30 A 10:09
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2019-04

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.

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Telephone 304-558-0751
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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.

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, 2019

Dale W. Steager
State Tax Commissioner

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Charleston, WV 25328-2389

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Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

ADMINISTRATIVE NOTICE 2019-05

FILED
2019 JAN 30 A 10:09
OFFICE WEST VIRGINIA
SECRETARY OF STATE

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, 2019

Dale W. Steager
State Tax Commissioner

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Property Tax Division
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Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

FILED
2019 JAN 30 A 10:00
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2019-06

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 2019
PURSUANT TO §§ 110 CSR 1I-4.1.7, 1J-4.5 AND 1K-4.1.7

On August 29, 2018, 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, 2019

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STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

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2019 JAN 30 A 10:08
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ADMINISTRATIVE NOTICE 2019-07

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 2019, PURSUANT TO § 110 CSR 1J-4.4

On August 29, 2018, 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 2019.

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.

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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.

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ADMINISTRATIVE NOTICE 2019-08

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PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT FOR THE DETERMINATION OF OIL AND GAS OPERATING EXPENSES FOR PROPERTY TAX PURPOSES FOR TAX YEAR 2019, 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 2014, the Tax Department received responses from over 16,000 producing wells. This information involved the average annual operating expenses for a "typical" West Virginia well under present economic conditions. The data was reviewed again for Tax Year 2017 due to the declining gas prices and adjustments were made as necessary. The Tax Department has developed the following criteria for the direct ordinary operating expenses as a result of this research activity. Direct ordinary operating expenses will be estimated to be 40% of the gross receipts derived from gas production, not to exceed $5,000, 35% of gross receipts derived from oil production, not to exceed $5,750, and 35% of the gross receipts derived from enhanced recovery oil wells, not to exceed $9,000. In 2014, the Tax Department also received responses from a survey specifically for Marcellus and horizontal wells other than Marcellus and again in 2017 for horizontal Marcellus. Utilizing that information, the Tax Department developed the following criteria for Marcellus wells and horizontal other than Marcellus wells. For Marcellus vertical wells, the maximum operating expenses allowed is 30% of the gross receipts derived from gas production, not to exceed $30,000. For Marcellus horizontal wells the maximum operating expense allowed is 20% of the gross receipts derived from gas production, not to exceed $175,000. For horizontal, other than Marcellus, the maximum operating expenses allowed is 30% not to exceed $20,000. As required in the amended Rule, the Tax Department will review such rates every five years.

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In instances where the well is producing both oil and gas, the allotted maximum ordinary operating expense will vary between $5,000 and $5,750 depending on the percentage of gas versus oil receipts involved. For Marcellus vertical wells the allotted maximum operating expense will vary between $5,750 and $30,000 depending upon the percentage of gas versus oil receipts involved. For Marcellus horizontal wells the allotted maximum operating expense is $5,750 for the oil and $175,000 for the gas. For horizontal, other than Marcellus, the allotted maximum operating expense will vary between $5,750 and $20,000 depending upon the percentage of gas versus oil receipts involved.

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 2019-09

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.

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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 2019-10

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.

OTHER

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 2019-11

PROPERTY TAX
STATE TAX COMMISSIONER'S STATEMENT FOR THE DETERMINATION OF THE CAPITALIZATION RATES FOR MANAGED TIMBERLAND FOR PROPERTY TAX PURPOSES FOR TAX YEAR 2019, 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:

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 2019-12

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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-2.3.1

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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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

OTHER

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 2019-13

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.

OTHER

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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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.)

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Fax 304-558-8999

OTHER

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.

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

Issued: January 30, 2019

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

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2019 JAN 30 A 10:10
OFFICE OF WEST VIRGINIA SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2019-15

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.

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.

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, 2019

Dale W. Steager
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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SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2019-16

Re: 2018 Mailing Information - Forms 1099-G & 1099-INT

The purpose of this Notice is to announce tax year 2018 mailing information for Forms 1099-G and 1099-INT.

Background

Federal law requires the State Tax Department to mail one of the following to taxpayers who received a refund (other than a routine refund shown on Line 26 of Form IT-140) or who received interest of $10 or more:

Form 1099-G, Report of State Income Tax Refund.
Form 1099-Gs are issued by tax year.
Example: A taxpayer who receives refunds in 2018 for overpayments for tax years 2016 and 2017 will receive two 1099-Gs: one for 2016, and one for 2017.

Form 1099-INT, Statement of Interest Income.

The West Virginia Tax Department issues Form 1099-INTs for all interest paid during the 2018 calendar year.

If a tax return requires additional validation and review, it may be held past the year in which it was filed. When the return has finally been processed, the refund and 1099-G will be issued for the year in which they were sent to the taxpayer. This may be different than the tax year for which the taxpayer filed the tax return, or the tax year that was auto populated in the taxpayer's or tax preparer's software, and may need to be updated.

Forms 1099-G and 1099 INT will also be available at the MyTaxes page of the Tax Department website. https://mytaxes.wvtax.gov/ /

Refunded or not

Overpayments or interest income reported on Form 1099-G or Form 1099-INT are considered refunded in the following situations:

- If paid directly to the taxpayer or directly deposited into a financial institution.

- When used as an offset for other liabilities, such as taxes, penalties, or interest.
- When credited as an estimated tax payment.
- If intercepted (offset) by a state, city, or county agency, or by the Internal Revenue Service.
- If it is the subject of a taxpayer's election to apply it as a use tax payment.
- When paid to voluntary contributions as designated by taxpayer.

Volume and Mail Schedule

The West Virginia Tax Department will mail the following volumes (approximate) between January 15, 2019, and January 31, 2019, for tax returns processed in 2018:

1099-G	143,078
1099-INT	3,678
Total	**146,756**

Questions/Comments

For additional information, please contact our Taxpayer Services Division at (304) 558-3333 or toll free at 1-800-982-8297.

Questions on how to report refunds or interest income on federal tax returns should be directed to the Internal Revenue Service Taxpayer Assistance Center at (844).545-5640.

Issued: January 30, 2019

Dale W. Steager
State Tax Commissioner