

Reserve Oil & Gas Appraisal Rates										
CO	County	TY 2008	TY 2007 *	TY 2006 *	TY 2005 *	TY 2004 *	TY 2003 *	TY 2002 *	TY 2001 *	TY 2000 *
1	Barbour	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$10
2	Berkeley	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
3	Boone	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$15	\$15
4	Braxton	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
5	Brooke	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$1	\$1
6	Cabell	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10
7	Calhoun	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
8	Clay	\$15	\$20	\$20	\$20	\$20	\$15	\$15	\$15	\$10
9	Doddridge	\$20	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$15
10	Fayette	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
11	Gilmer	\$15	\$15	\$15	\$20	\$20	\$15	\$15	\$15	\$10
12	Grant	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10
13	Greenbrier	\$1	\$1	\$5	\$5	\$5	\$10	\$10	\$10	\$10
14	Hampshire	\$10	\$10	\$10	\$10	\$10	\$5	\$5	\$5	\$5
15	Hancock	\$10	\$10	\$10	\$10	\$10	\$5	\$5	\$5	\$5
16	Hardy	\$10	\$10	\$10	\$10	\$10	\$5	\$5	\$5	\$5
17	Harrison	\$15	\$15	\$15	\$15	\$20	\$20	\$20	\$20	\$15
18	Jackson	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
19	Jefferson	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
20	Kanawha	\$20	\$20	\$20	\$20	\$20	\$15	\$15	\$15	\$15
21	Lewis	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
22	Lincoln	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
23	Logan	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
24	Marion	\$20	\$20	\$20	\$20	\$20	\$15	\$15	\$15	\$15
25	Marshall	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
26	Mason	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10
27	McDowell	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
28	Mercer	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$15
29	Mineral	\$15	\$10	\$10	\$10	\$15	\$15	\$15	\$15	\$15
30	Mingo	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10
31	Monongalia	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$20
32	Monroe	\$5	\$5	\$5	\$10	\$10	\$10	\$10	\$10	\$10
33	Morgan	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5
34	Nicholas	\$20	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$10
35	Ohio	\$10	\$10	\$10	\$10	\$5	\$5	\$5	\$5	\$1
36	Pendleton	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
37	Pleasants	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$15
38	Pocahontas	\$10	\$10	\$15	\$15	\$15	\$15	\$15	\$15	\$15
39	Preston	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
40	Putnam	\$20	\$20	\$15	\$15	\$15	\$15	\$15	\$15	\$20
41	Raleigh	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10
42	Randolph	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
43	Ritchie	\$15	\$15	\$15	\$15	\$20	\$20	\$20	\$20	\$20
44	Roane	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10
45	Summers	\$10	\$10	\$10	\$10	\$5	\$5	\$10	\$10	\$5
46	Taylor	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
47	Tucker	\$10	\$10	\$10	\$15	\$15	\$15	\$15	\$15	\$10
48	Tyler	\$15	\$15	\$15	\$15	\$10	\$15	\$15	\$15	\$15
49	Upshur	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
50	Wayne	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$10
51	Webster	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10
52	Wetzel	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$15	\$15
53	Wirt	\$15	\$20	\$20	\$20	\$20	\$15	\$10	\$10	\$10
54	Wood	\$20	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$15
55	Wyoming	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
Reflects county maximum, districts valued individually.										
CAPITALIZATION RATE										
		15.75%	15.25%	15.25%	16.00%	15.50%	16.50%	15.75%	16.00%	16.75%

Reserve Oil & Gas Appraisal Rates										
CO	County	TY2007 *	TY2006 *	TY2005 *	TY2004 *	TY2003 *	TY2002 *	TY2001 *	TY2000 *	TY1999
1	Barbour	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
2	Berkeley	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
3	Boone	\$15	\$15	\$15	\$15	\$10	\$10	\$15	\$15	\$10
4	Braxton	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10
5	Brooke	\$10	\$10	\$10	\$10	\$10	\$10	\$1	\$1	\$1
6	Cabell	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10
7	Calhoun	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
8	Clay	\$20	\$20	\$20	\$20	\$15	\$15	\$15	\$10	\$10
9	Doddridge	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$15	\$15
10	Fayette	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
11	Gilmer	\$15	\$15	\$20	\$20	\$15	\$15	\$15	\$10	\$15
12	Grant	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10
13	Greenbrier	\$1	\$5	\$5	\$5	\$10	\$10	\$10	\$10	\$10
14	Hampshire	\$10	\$10	\$10	\$10	\$5	\$5	\$5	\$5	\$5
15	Hancock	\$10	\$10	\$10	\$10	\$5	\$5	\$5	\$5	\$1
16	Hardy	\$10	\$10	\$10	\$10	\$5	\$5	\$5	\$5	\$5
17	Harrison	\$15	\$15	\$15	\$20	\$20	\$20	\$20	\$15	\$15
18	Jackson	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
19	Jefferson	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
20	Kanawha	\$20	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$10
21	Lewis	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
22	Lincoln	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10
23	Logan	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
24	Marion	\$20	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$15
25	Marshall	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
26	Mason	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10
27	McDowell	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
28	Mercer	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$15	\$10
29	Mineral	\$10	\$10	\$10	\$15	\$15	\$15	\$15	\$15	\$10
30	Mingo	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$5
31	Monongalia	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$20	\$15
32	Monroe	\$5	\$5	\$10	\$10	\$10	\$10	\$10	\$10	\$10
33	Morgan	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$1
34	Nicholas	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$10	\$10
35	Ohio	\$10	\$10	\$10	\$5	\$5	\$5	\$5	\$1	\$1
36	Pendleton	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10
37	Pleasants	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$15
38	Pocahontas	\$10	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10
39	Preston	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
40	Putnam	\$20	\$15	\$15	\$15	\$15	\$15	\$15	\$20	\$15
41	Raleigh	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10
42	Randolph	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10
43	Ritchie	\$15	\$15	\$15	\$20	\$20	\$20	\$20	\$20	\$15
44	Roane	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$5
45	Summers	\$10	\$10	\$10	\$5	\$5	\$10	\$10	\$5	\$5
46	Taylor	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
47	Tucker	\$10	\$10	\$15	\$15	\$15	\$15	\$15	\$10	\$5
48	Tyler	\$15	\$15	\$15	\$10	\$15	\$15	\$15	\$15	\$15
49	Upshur	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
50	Wayne	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
51	Webster	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$5
52	Wetzel	\$15	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$15
53	Wirt	\$20	\$20	\$20	\$20	\$15	\$10	\$10	\$10	\$10
54	Wood	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$15	\$10
55	Wyoming	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
Reflects county maximum, districts valued individually.										
* CAPITALIZATION RATE										
		15.25%	15.25%	16.00%	15.50%	16.50%	15.75%	16.00%	16.75%	18.25%

Reserve Oil & Gas Appraisal Rates										
CO	County	TY2006 *	TY2005 *	TY2004 *	TY2003 *	TY2002 *	TY2001 *	TY2000 *	TY1999	TY1998
1	Barbour	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
2	Berkeley	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
3	Boone	\$15	\$15	\$15	\$10	\$10	\$15	\$15	\$10	\$10
4	Braxton	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10
5	Brooke	\$10	\$10	\$10	\$10	\$10	\$1	\$1	\$1	\$1
6	Cabell	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10
7	Calhoun	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
8	Clay	\$20	\$20	\$20	\$15	\$15	\$15	\$10	\$10	\$10
9	Doddridge	\$20	\$20	\$15	\$15	\$15	\$15	\$15	\$15	\$15
10	Fayette	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
11	Gilmer	\$15	\$20	\$20	\$15	\$15	\$15	\$10	\$15	\$15
12	Grant	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10
13	Greenbrier	\$5	\$5	\$5	\$10	\$10	\$10	\$10	\$10	\$5
14	Hampshire	\$10	\$10	\$10	\$5	\$5	\$5	\$5	\$5	\$5
15	Hancock	\$10	\$10	\$10	\$5	\$5	\$5	\$5	\$1	\$1
16	Hardy	\$10	\$10	\$10	\$5	\$5	\$5	\$5	\$5	\$5
17	Harrison	\$15	\$15	\$20	\$20	\$20	\$20	\$15	\$15	\$15
18	Jackson	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
19	Jefferson	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
20	Kanawha	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$10	\$10
21	Lewis	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
22	Lincoln	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10
23	Logan	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10
24	Marion	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$15	\$10
25	Marshall	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$15
26	Mason	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10
27	McDowell	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
28	Mercer	\$10	\$10	\$10	\$15	\$15	\$15	\$15	\$10	\$10
29	Mineral	\$10	\$10	\$15	\$15	\$15	\$15	\$15	\$10	\$10
30	Mingo	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$5	\$5
31	Monongalia	\$15	\$15	\$15	\$15	\$15	\$15	\$20	\$15	\$15
32	Monroe	\$5	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$5
33	Morgan	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$1	\$1
34	Nicholas	\$20	\$20	\$15	\$15	\$15	\$15	\$10	\$10	\$10
35	Ohio	\$10	\$10	\$5	\$5	\$5	\$5	\$1	\$1	\$1
36	Pendleton	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$5
37	Pleasants	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$15
38	Pocahontas	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$5
39	Preston	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
40	Putnam	\$15	\$15	\$15	\$15	\$15	\$15	\$20	\$15	\$15
41	Raleigh	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10
42	Randolph	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10
43	Ritchie	\$15	\$15	\$20	\$20	\$20	\$20	\$20	\$15	\$15
44	Roane	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$5	\$5
45	Summers	\$10	\$10	\$5	\$5	\$10	\$10	\$5	\$5	\$5
46	Taylor	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
47	Tucker	\$10	\$15	\$15	\$15	\$15	\$15	\$10	\$5	\$5
48	Tyler	\$15	\$15	\$10	\$15	\$15	\$15	\$15	\$15	\$15
49	Upshur	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
50	Wayne	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
51	Webster	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$5	\$5
52	Wetzel	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$15
53	Wirt	\$20	\$20	\$20	\$15	\$10	\$10	\$10	\$10	\$15
54	Wood	\$20	\$20	\$15	\$15	\$15	\$15	\$15	\$10	\$15
55	Wyoming	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
Reflects county maximum, districts valued individually										
* ITALIZATION RATE										
		15.25%	16.00%	15.50%	16.50%	15.75%	16.00%	16.75%	18.25%	18.00%

Reserve Oil & Gas Appraisal Rates

CO	County	TY2005 *	TY2004 *	TY2003 *	TY2002 *	TY2001 *	TY2000 *	TY1999	TY1998	TY1997	TY1996
1	Barbour	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$15
2	Berkeley	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
3	Boone	\$15	\$15	\$10	\$10	\$15	\$15	\$10	\$10	\$10	\$10
4	Braxton	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$15	\$15
5	Brooke	\$10	\$10	\$10	\$10	\$1	\$1	\$1	\$1	\$1	\$5
6	Cabell	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$15	\$10
7	Calhoun	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
8	Clay	\$20	\$20	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$15
9	Doddridge	\$20	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
10	Fayette	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$15
11	Gilmer	\$20	\$20	\$15	\$15	\$15	\$10	\$15	\$15	\$15	\$15
12	Grant	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10
13	Greenbrier	\$5	\$5	\$10	\$10	\$10	\$10	\$10	\$5	\$5	\$5
14	Hampshire	\$10	\$10	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5
15	Hancock	\$10	\$10	\$5	\$5	\$5	\$5	\$1	\$1	\$1	\$1
16	Hardy	\$10	\$10	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5
17	Harrison	\$15	\$20	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$15
18	Jackson	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
19	Jefferson	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
20	Kanawha	\$20	\$20	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$15
21	Lewis	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
22	Lincoln	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10
23	Logan	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$15
24	Marion	\$20	\$20	\$15	\$15	\$15	\$15	\$15	\$10	\$15	\$15
25	Marshall	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$10	\$15
26	Mason	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$10
27	McDowell	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
28	Mercer	\$10	\$10	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$5
29	Mineral	\$10	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10
30	Mingo	\$10	\$10	\$10	\$10	\$10	\$10	\$5	\$5	\$10	\$10
31	Monongalia	\$15	\$15	\$15	\$15	\$15	\$20	\$15	\$15	\$15	\$10
32	Monroe	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$5	\$5	\$1
33	Morgan	\$5	\$5	\$5	\$5	\$5	\$5	\$1	\$1	\$1	\$1
34	Nicholas	\$20	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$15
35	Ohio	\$10	\$5	\$5	\$5	\$5	\$1	\$1	\$1	\$1	\$5
36	Pendleton	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$5	\$10	\$10
37	Pleasants	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$15	\$15	\$20
38	Pocahontas	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$5	\$5	\$5
39	Preston	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10
40	Putnam	\$15	\$15	\$15	\$15	\$15	\$20	\$15	\$15	\$15	\$10
41	Raleigh	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10
42	Randolph	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10
43	Ritchie	\$15	\$20	\$20	\$20	\$20	\$20	\$15	\$15	\$15	\$15
44	Roane	\$15	\$15	\$15	\$15	\$10	\$10	\$5	\$5	\$10	\$10
45	Summers	\$10	\$5	\$5	\$10	\$10	\$5	\$5	\$5	\$5	\$5
46	Taylor	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
47	Tucker	\$15	\$15	\$15	\$15	\$15	\$10	\$5	\$5	\$5	\$5
48	Tyler	\$15	\$10	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
49	Upshur	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
50	Wayne	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
51	Webster	\$15	\$15	\$15	\$15	\$15	\$10	\$5	\$5	\$10	\$15
52	Wetzel	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$15	\$15	\$15
53	Wirt	\$20	\$20	\$15	\$10	\$10	\$10	\$10	\$15	\$15	\$15
54	Wood	\$20	\$15	\$15	\$15	\$15	\$15	\$10	\$15	\$15	\$15
55	Wyoming	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$15

* Reflects county maximum, districts valued individually.

CAPITALIZATION RATE

	16.00%	15.50%	16.50%	15.75%	16.00%	16.75%	18.25%	18.00%	18.25%	18.25%
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Reserve Oil & Gas Appraisal Rates

CO	County	TY2004 *	TY2003 *	TY2002 *	TY2001 *	TY2000 *	TY1999	TY1998	TY1997	TY1996	TY1995
1	Barbour	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$15
2	Berkeley	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
3	Boone	\$15	\$10	\$10	\$15	\$15	\$10	\$10	\$10	\$10	\$10
4	Braxton	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$15	\$15	\$15
5	Brooke	\$10	\$10	\$10	\$1	\$1	\$1	\$1	\$1	\$5	\$5
6	Cabell	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$15	\$10	\$10
7	Calhoun	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
8	Clay	\$20	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$15	\$15
9	Doddridge	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
10	Fayette	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$15
11	Gilmer	\$20	\$15	\$15	\$15	\$10	\$15	\$15	\$15	\$15	\$15
12	Grant	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$10
13	Greenbrier	\$5	\$10	\$10	\$10	\$10	\$10	\$5	\$5	\$5	\$5
14	Hampshire	\$10	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$1
15	Hancock	\$10	\$5	\$5	\$5	\$5	\$1	\$1	\$1	\$1	\$5
16	Hardy	\$10	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$1
17	Harrison	\$20	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$15	\$15
18	Jackson	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
19	Jefferson	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
20	Kanawha	\$20	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$15	\$15
21	Lewis	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
22	Lincoln	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10
23	Logan	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$15	\$10
24	Marion	\$20	\$15	\$15	\$15	\$15	\$15	\$10	\$15	\$15	\$15
25	Marshall	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$10	\$15	\$10
26	Mason	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
27	McDowell	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$15
28	Mercer	\$10	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$5	\$5
29	Mineral	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10
30	Mingo	\$10	\$10	\$10	\$10	\$10	\$5	\$5	\$10	\$10	\$10
31	Monongalia	\$15	\$15	\$15	\$15	\$20	\$15	\$15	\$15	\$10	\$15
32	Monroe	\$10	\$10	\$10	\$10	\$10	\$10	\$5	\$5	\$1	\$5
33	Morgan	\$5	\$5	\$5	\$5	\$5	\$1	\$1	\$1	\$1	\$1
34	Nicholas	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$15	\$15
35	Ohio	\$5	\$5	\$5	\$5	\$1	\$1	\$1	\$1	\$5	\$5
36	Pendleton	\$15	\$15	\$15	\$15	\$15	\$10	\$5	\$10	\$10	\$10
37	Pleasants	\$10	\$10	\$10	\$15	\$15	\$15	\$15	\$15	\$20	\$20
38	Pocahontas	\$15	\$15	\$15	\$15	\$15	\$10	\$5	\$5	\$5	\$5
39	Preston	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10
40	Putnam	\$15	\$15	\$15	\$15	\$20	\$15	\$15	\$15	\$10	\$15
41	Raleigh	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$15
42	Randolph	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10
43	Ritchie	\$20	\$20	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$15
44	Roane	\$15	\$15	\$15	\$10	\$10	\$5	\$5	\$10	\$10	\$10
45	Summers	\$5	\$5	\$10	\$10	\$5	\$5	\$5	\$5	\$5	\$5
46	Taylor	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
47	Tucker	\$15	\$15	\$15	\$15	\$10	\$5	\$5	\$5	\$5	\$5
48	Tyler	\$10	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
49	Upshur	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
50	Wayne	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
51	Webster	\$15	\$15	\$15	\$15	\$10	\$5	\$5	\$10	\$15	\$15
52	Wetzel	\$10	\$10	\$10	\$15	\$15	\$15	\$15	\$15	\$15	\$15
53	Wirt	\$20	\$15	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$15
54	Wood	\$15	\$15	\$15	\$15	\$15	\$10	\$15	\$15	\$15	\$15
55	Wyoming	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$15
	*	Reflects county maximum, districts valued individually									
		CAPITALIZATION RATE									
		15.50%	16.50%	15.75%	16.00%	16.75%	18.25%	18.00%	18.25%	18.25%	17.50%

Reserve Oil & Gas Appraisal Rates											
CO	County	TY2003 *	TY2002 *	TY2001 *	TY2000 *	TY1999	TY1998	TY1997	TY1996	TY1995	TY1994
1	Barbour	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$20
2	Berkeley	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$5
3	Boone	\$10	\$10	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10
4	Braxton	\$15	\$15	\$15	\$15	\$10	\$10	\$15	\$15	\$15	\$15
5	Brooke	\$10	\$10	\$1	\$1	\$1	\$1	\$1	\$5	\$5	\$5
6	Cabell	\$15	\$15	\$10	\$10	\$10	\$10	\$15	\$10	\$10	\$10
7	Calhoun	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
8	Clay	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$15	\$15	\$15
9	Doddridge	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
10	Fayette	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$10
11	Gilmer	\$15	\$15	\$15	\$10	\$15	\$15	\$15	\$15	\$15	\$15
12	Grant	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$15
13	Greenbrier	\$10	\$10	\$10	\$10	\$10	\$5	\$5	\$5	\$5	\$5
14	Hampshire	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$1	\$5
15	Hancock	\$5	\$5	\$5	\$5	\$1	\$1	\$1	\$1	\$5	\$5
16	Hardy	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$1	\$5
17	Harrison	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$15	\$15	\$15
18	Jackson	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
19	Jefferson	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$5
20	Kanawha	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$15	\$15	\$15
21	Lewis	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
22	Lincoln	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10
23	Logan	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$15	\$10	\$5
24	Marion	\$15	\$15	\$15	\$15	\$15	\$10	\$15	\$15	\$15	\$15
25	Marshall	\$10	\$10	\$10	\$10	\$10	\$15	\$10	\$15	\$10	\$10
26	Mason	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
27	McDowell	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$15
28	Mercer	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$5	\$5	\$5
29	Mineral	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10
30	Mingo	\$10	\$10	\$10	\$10	\$5	\$5	\$10	\$10	\$10	\$10
31	Monongalia	\$15	\$15	\$15	\$20	\$15	\$15	\$15	\$10	\$15	\$15
32	Monroe	\$10	\$10	\$10	\$10	\$10	\$5	\$5	\$1	\$5	\$5
33	Morgan	\$5	\$5	\$5	\$5	\$1	\$1	\$1	\$1	\$1	\$5
34	Nicholas	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$15	\$15	\$10
35	Ohio	\$5	\$5	\$5	\$1	\$1	\$1	\$1	\$5	\$5	\$5
36	Pendleton	\$15	\$15	\$15	\$15	\$10	\$5	\$10	\$10	\$10	\$10
37	Pleasants	\$10	\$10	\$15	\$15	\$15	\$15	\$15	\$20	\$20	\$20
38	Pocahontas	\$15	\$15	\$15	\$15	\$10	\$5	\$5	\$5	\$5	\$5
39	Preston	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10
40	Putnam	\$15	\$15	\$15	\$20	\$15	\$15	\$15	\$10	\$15	\$15
41	Raleigh	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$15	\$15
42	Randolph	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10
43	Ritchie	\$20	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$15	\$15
44	Roane	\$15	\$15	\$10	\$10	\$5	\$5	\$10	\$10	\$10	\$10
45	Summers	\$5	\$10	\$10	\$5	\$5	\$5	\$5	\$5	\$5	\$5
46	Taylor	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
47	Tucker	\$15	\$15	\$15	\$10	\$5	\$5	\$5	\$5	\$5	\$5
48	Tyler	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
49	Upshur	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
50	Wayne	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
51	Webster	\$15	\$15	\$15	\$10	\$5	\$5	\$10	\$15	\$15	\$15
52	Wetzel	\$10	\$10	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10
53	Wirt	\$15	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$15	\$15
54	Wood	\$15	\$15	\$15	\$15	\$10	\$15	\$15	\$15	\$15	\$15
55	Wyoming	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$15
* Reflects county maximum, districts valued individually.											
CAPITALIZATION RATE											
		16.50%	15.75%	16.00%	16.75%	18.25%	18.00%	18.25%	18.25%	17.50%	17.75%

Reserve Oil & Gas Appraisal Rates

CO	County	TY2002 *	TY2001 *	TY2000 *	TY99	TY98	TY97	TY96	TY95	TY94	TY93	TY92
1	Barbour	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$20	\$25	\$20
2	Berkeley	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$5	\$5	\$5
3	Boone	\$10	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
4	Braxton	\$15	\$15	\$15	\$10	\$10	\$15	\$15	\$15	\$15	\$15	\$15
5	Brooke	\$10	\$1	\$1	\$1	\$1	\$1	\$5	\$5	\$5	\$5	\$5
6	Cabell	\$15	\$10	\$10	\$10	\$10	\$15	\$10	\$10	\$10	\$10	\$10
7	Calhoun	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
8	Clay	\$15	\$15	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$15	\$15
9	Doddridge	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
10	Fayette	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$10	\$10	\$10
11	Gilmer	\$15	\$15	\$10	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
12	Grant	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$10
13	Greenbrier	\$10	\$10	\$10	\$10	\$5	\$5	\$5	\$5	\$5	\$5	\$5
14	Hampshire	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$1	\$5	\$5	\$5
15	Hancock	\$5	\$5	\$5	\$1	\$1	\$1	\$1	\$5	\$5	\$5	\$10
16	Hardy	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$1	\$5	\$5	\$5
17	Harrison	\$20	\$20	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
18	Jackson	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
19	Jefferson	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$5	\$5	\$5
20	Kanawha	\$15	\$15	\$15	\$10	\$10	\$10	\$15	\$15	\$15	\$15	\$15
21	Lewis	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
22	Lincoln	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$10
23	Logan	\$15	\$15	\$15	\$15	\$10	\$10	\$15	\$10	\$5	\$10	\$10
24	Marion	\$15	\$15	\$15	\$15	\$10	\$15	\$15	\$15	\$15	\$15	\$15
25	Marshall	\$10	\$10	\$10	\$10	\$15	\$10	\$15	\$10	\$10	\$10	\$10
26	Mason	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
27	McDowell	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$15
28	Mercer	\$15	\$15	\$15	\$10	\$10	\$10	\$5	\$5	\$5	\$10	\$10
29	Mineral	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
30	Mingo	\$10	\$10	\$10	\$5	\$5	\$10	\$10	\$10	\$10	\$10	\$10
31	Monongalia	\$15	\$15	\$20	\$15	\$15	\$15	\$10	\$15	\$15	\$20	\$20
32	Monroe	\$10	\$10	\$10	\$10	\$5	\$5	\$1	\$5	\$5	\$5	\$5
33	Morgan	\$5	\$5	\$5	\$1	\$1	\$1	\$1	\$1	\$5	\$5	\$5
34	Nicholas	\$15	\$15	\$10	\$10	\$10	\$10	\$15	\$15	\$10	\$10	\$10
35	Ohio	\$5	\$5	\$1	\$1	\$1	\$1	\$5	\$5	\$5	\$5	\$5
36	Pendleton	\$15	\$15	\$15	\$10	\$5	\$10	\$10	\$10	\$10	\$10	\$10
37	Pleasants	\$10	\$15	\$15	\$15	\$15	\$15	\$20	\$20	\$20	\$15	\$15
38	Pocahontas	\$15	\$15	\$15	\$10	\$5	\$5	\$5	\$5	\$5	\$5	\$5
39	Preston	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10
40	Putnam	\$15	\$15	\$20	\$15	\$15	\$15	\$10	\$15	\$15	\$15	\$15
41	Raleigh	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$15
42	Randolph	\$15	\$15	\$15	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$10
43	Ritchie	\$20	\$20	\$20	\$15	\$15	\$15	\$15	\$15	\$15	\$20	\$20
44	Roane	\$15	\$10	\$10	\$5	\$5	\$10	\$10	\$10	\$10	\$15	\$10
45	Summers	\$10	\$10	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5
46	Taylor	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$20	\$20
47	Tucker	\$15	\$15	\$10	\$5	\$5	\$5	\$5	\$5	\$5	\$10	\$10
48	Tyler	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$20	\$20
49	Upshur	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
50	Wayne	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
51	Webster	\$15	\$15	\$10	\$5	\$5	\$10	\$15	\$15	\$15	\$10	\$10
52	Wetzel	\$10	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$10	\$10	\$15
53	Wirt	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$15	\$15	\$15	\$15
54	Wood	\$15	\$15	\$15	\$10	\$15	\$15	\$15	\$15	\$15	\$15	\$10
55	Wyoming	\$10	\$10	\$10	\$10	\$10	\$10	\$15	\$15	\$15	\$15	\$15

* Reflects county maximum, districts valued individual

CAPITALIZATION RATE

15.75%	16.00%	16.75%	18.25%	18.00%	18.25%	18.25%	17.50%	17.75%	16.75%	17.75%
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