



Energy/Environmental/Engineering

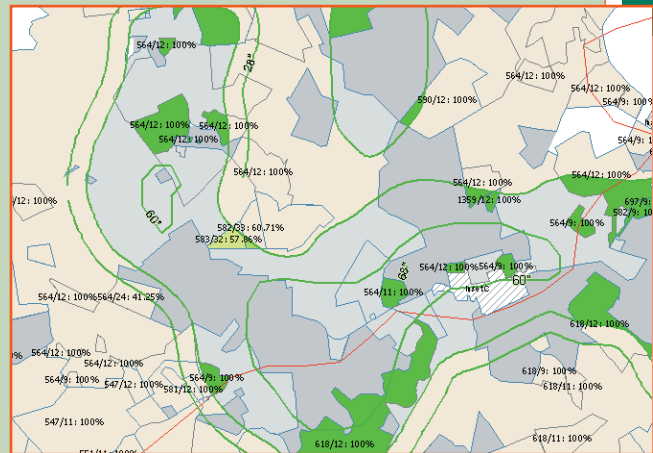
RESERVE TAX FILING SERVICES

Marshall Miller & Associates now offers reserve tax filing services to coal landholders and lessors. Using Geographic Information Systems (GIS) technology to combine reserve maps with property ownership data, MM&A provides its clients with precise tax filings that reflect the best available geologic data.

Updating Reserve Information

Many landowners and lessors update their geologic reserve estimates without maintaining the corresponding tax records. By digitizing and combining geologic and parcel maps, MM&A's staff can efficiently reconcile such records, even on properties with complex and fragmented ownership.

A GIS-based reserve model is easy to maintain and update in the future, since taxable reserve acres and thicknesses can be quickly recalculated whenever the property or geology changes.



An automated system is essential for calculating property control in cases of variable, multi-seam ownership.

Getting More From Existing Land Records

Reserve data from any source- digital or hard copy- can be integrated into a GIS-based model for reporting and correcting taxes. A GIS links the property owner's land database to the cadastral (parcel) boundaries, allowing users to quickly spot and classify any errors or missing records.

Reconciling Tax Records with State Officials

Submitting and contesting reserve taxes can be a contentious process. In order to contest the values assigned by a state assessor, taxpayers must submit clear evidence for their own filing, including drillhole data where necessary. In the absence of such supporting data, state officials will apply their own geologic models, usually to the taxpayer's detriment. Using GIS tools to derive reserve values from geologic data ensures that a tax filing is current, precise, detailed, and- most importantly- supported by the best available geologic data.



Marshall Miller & Associates Ranked a Top Engineering & Design Firm by ENR Magazine

CONSULTING SERVICES

Geotechnical Evaluations of Roof and Floor Conditions
Evaluation and Prediction of Underground Mining Hazards
Database and Property Management Services
Coalbed Methane Evaluation
Field Exploration/Core Description
Hydrogeology
Environmental Site Assessments
Geophysical Logging
Surface Geophysics

OFFICE LOCATIONS

INDIANA

125 N. Weinbach Avenue #230
Evansville, IN 47711
(p) 812.491.8777 (f) 812.491.8779
(e) indiana@mma1.com

KANSAS

5700 Broadmoor, Suite 540
Mission, KS 66202
(p) 913.648.4424 (f) 913.648.4763
(e) mission@mma1.com

KENTUCKY

5480 Swanton Drive
Lexington, KY 40509
(p) 859.263.2855 (f) 859.263.2839
(e) lexington@mma1.com

LOUISIANA

4101 Viking Drive, Suite L
Bossier City, LA 71111
(p) 318.747.7734 (f) 318.747.7786
(e) bossiercity@mma1.com

NORTH CAROLINA

5900 Triangle Drive
Raleigh, NC 27617
(p) 919.786.1414 (f) 919.786.1418
(e) raleigh@mma1.com

PENNSYLVANIA

3913 Hartzdale Drive, Suite 1306
Camp Hill, PA 17011
(p) 717.730.7810 (f) 717.730.7812
(e) camphill@mma1.com

TENNESSEE

10376 Wallace Alley Street
Kingsport, TN 37663
(p) 423.279.9775 (f) 423.279.9777
(e) kingsport@mma1.com

VIRGINIA

10988 Richardson Road
Ashland, VA 23005
(p) 804.798.6525 (f) 804.798.5907
(e) ashland@mma1.com

WEST VIRGINIA

1018 Kanawha Boulevard East, Suite 400
Charleston, WV 25301
(p) 304.344.3970 (f) 304.344.3986
(e) charleston@mma1.com

200 George Street, Suite 6
Beckley, WV 25801
(p) 304.255.8937 (f) 304.255.8939
(e) beckley@mma1.com

HEADQUARTERS

Marshall Miller & Associates, Inc.
534 Industrial Park Road
Bluefield, VA 24605
(p) 276.322.5467 • (f) 276.322.5460
(e) corp@mma1.com • www.mma1.com



Since 1975