

# **WEST VIRGINIA LEGISLATURE**

## **2017 REGULAR SESSION**

**Introduced**

### **Senate Bill 384**

BY SENATOR BOSO

[Introduced February 21, 2017; Referred  
to the Committee on Natural Resources; and then to  
the Committee on Finance]

1 A BILL to amend and reenact §11-1C-2 of the Code of West Virginia, 1931, as amended, relating  
 2 to the definition of “managed timberland”; and providing that property that is described as  
 3 “any tract or parcel of real estate that is being leased by the owner to another party for  
 4 monetary gain” is not considered as managed timberland.

*Be it enacted by the Legislature of West Virginia:*

1 That §11-1C-2 of the Code of West Virginia, 1931, as amended, be amended and  
 2 reenacted to read as follows:

**ARTICLE 1C. FAIR AND EQUITABLE PROPERTY VALUATION.**

**§11-1C-2. Definitions.**

1 For the purposes of this article, the following words ~~shall~~ have the meanings hereafter  
 2 ascribed to them unless the context clearly indicates otherwise:

3 ~~(e)~~ (a) "County Board of Education" or "board" means the duly elected Board of Education  
 4 of each county.

5 ~~(f)~~ (b) "Farm woodlot" means that portion of a farm in timber but may not include land used  
 6 primarily for the growing of timber for commercial purposes except that Christmas trees, or  
 7 nursery stock and woodland products, such as nuts or fruits harvested for human consumption,  
 8 shall be considered farm products and not timber products.

9 ~~(b)~~ (c) "Managed timberland" means surface real property, except farm woodlots, of not  
 10 less than ten contiguous acres which is devoted primarily to forest use and which, in consideration  
 11 of their size, has sufficient numbers of commercially valuable species of trees to constitute at least  
 12 forty percent normal stocking of forest trees which are well distributed over the growing site, and  
 13 that is managed pursuant to a plan provided ~~for~~ in section ten of this article: *Provided*, That none  
 14 of the following may be considered as managed timberland within the meaning of this article:

15 (1) Any tract or parcel of real estate, regardless of its size, which is part of any subdivision  
 16 that is approved or exempted from approval pursuant to the provisions of a planning ordinance  
 17 adopted under the provisions of article twenty-four of chapter eight of this code; ~~or~~

18 (2) Any tract or parcel of real estate, regardless of its size, which is subject to a deed  
19 restriction, deed covenant or zoning regulation which limits the use of that real estate in a way  
20 that precludes the commercial production and harvesting of timber upon it; or

21 (3) Any tract of parcel of real estate, regardless of its size, which the owner is currently  
22 leasing to another party, or upon which any portion of the tract or parcel is currently being leased  
23 to another party, for monetary gain.

24 ~~(g)~~ (d) "Owner" means the person who is possessed of the freehold, whether in fee or for  
25 life. A person seized or entitled in fee subject to a mortgage or deed of trust securing a debt or  
26 liability is deemed the owner until the mortgagee or trust takes possession, after which such  
27 mortgagee or trustee shall be deemed the owner. A person who has an equitable estate of  
28 freehold, or is a purchaser of a freehold estate who is in possession before transfer of legal title  
29 is also deemed the owner.

30 ~~(e)~~ (e) "Tax commissioner," "commissioner" or "tax department" means the State Tax  
31 Commissioner or a designee of the State Tax Commissioner.

32 ~~(a)~~ (f) "Timberland" means any surface real property except farm woodlots of not less than  
33 ten contiguous acres which is primarily in forest and which, in consideration of their size, has  
34 sufficient numbers of commercially valuable species of trees to constitute at least forty percent  
35 normal stocking of forest trees which are well distributed over the growing site.

36 ~~(d)~~ (g) "Valuation commission" or "commission" means the commission created in section  
37 three of this article.

38 ~~The definitions in subdivisions (f) and (g) of this section shall apply to tax years beginning~~  
39 ~~on or after January 1, 2001.~~

NOTE: The purpose of this bill is to exclude from the definition of managed timberland any tract or parcel of real estate that is being leased by the owner to another party for monetary gain. The subsections have been placed in alphabetical order.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.