

WEST VIRGINIA LEGISLATURE

2018 REGULAR SESSION

Enrolled

Senate Bill 298

BY SENATORS BLAIR, BOLEY, BOSO, DRENNAN,
FACEMIRE, FERNS, GAUNCH, MARONEY, PALUMBO,
PLYMALE, PREZIOSO, AND STOLLINGS

[Passed March 8, 2018; in effect 90 days from passage]

1 AN ACT to amend and reenact §11-4-2 of the Code of West Virginia, 1931, as amended, relating
2 to authorizing county assessors to make separate entries in their landbooks when real
3 property is partly used for exempt, and partly for nonexempt, purposes.

Be it enacted by the Legislature of West Virginia:

ARTICLE 4. ASSESSMENT OF REAL PROPERTY.

§11-4-2. Form of landbooks.

1 The Tax Commissioner shall prescribe a form of landbook and the information and
2 itemization to be entered therein, which shall include separate entries of: (1) All real property or
3 whatever portion thereof in square feet that is owned, used, and occupied by the owner
4 exclusively for residential purposes, including mobile homes, permanently affixed to the land and
5 owned by the owner of the land; (2) all real property or whatever portion thereof in square feet
6 that is owned by an organization that is exempt from federal income taxes under 26 U. S. C.
7 §501(c)(3) or 501 (c)(4) and used primarily and immediately for a purpose that is exempt from tax
8 under §11-3-9 of this code; (3) all real property or whatever portion thereof in square feet that is
9 owned by an organization that is exempt from federal income taxes under 26 U. S. C. §501(c)(3)
10 or 501 (c)(4) and that is not used primarily and immediately for a purpose that is exempt from tax
11 under §11-3-9 of this code; (4) all farms including land used for agriculture, horticulture, and
12 grazing occupied by the owner or bona fide tenant; (5) and all other real property. For each entry
13 there shall be shown: (A) The value of land, the value of buildings, and the aggregate value; (B)
14 the character and estate of the owners, the number of acres or lots, and the local description of
15 the tracts or lots; and (C) the amount of taxes assessed against each tract or lot for all purposes.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

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Chairman, Senate Committee

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Chairman, House Committee

Originated in the Senate.

In effect 90 days from passage.

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Clerk of the Senate

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Clerk of the House of Delegates

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President of the Senate

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Speaker of the House of Delegates

The within this the.....
Day of, 2018.

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Governor