

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

Senate Bill 572

BY SENATORS RUCKER, AZINGER, MAYNARD, SMITH,

SYPOLT, ROBERTS, AND CLINE

[Introduced February 11, 2019; Referred
to the Committee on Natural Resources; and then to the
Committee on the Judiciary]

1 A BILL to amend and reenact §11-1C-11a of the Code of West Virginia, 1931, as amended,
 2 relating to prohibiting a county assessor from reclassifying managed timberland property
 3 without first providing the property owner the opportunity to submit the appropriate
 4 information; and establishing a fine.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1C. FAIR AND EQUITABLE PROPERTY VALUATION.

§11-1C-11a. Certification of managed timberland; assessment of property; fine; penalty for failure to comply.

1 (a) Any person who owns timberland comprising 10 or more contiguous acres may qualify
 2 for identification as managed timberland for property tax purposes as set forth in §11-1C-10(d)(1)
 3 of this code.

4 (b)(1) The assessor, upon receipt of an appraisal or certification of the timberland from the
 5 Tax Commissioner, shall assess the property as managed timberland beginning with the next
 6 ensuing assessment year. Except as otherwise provided in this section, the classification of
 7 timberland included in a certified managed timberland plan shall not change for property tax
 8 purposes until such time as there is: ~~(1)~~ (A) A change in the use of the property which requires a
 9 change in classification; ~~(2)~~ (B) a change in the classification of the property from Class III to
 10 Class IV; or ~~(3)~~ (C) a change in the classification of the property from Class IV to Class III.

11 (2) The assessor may not reclassify property from one class to another class if an owner
 12 of timberland is delinquent in submitting forms or other information necessary to verify that a
 13 property continues to meet the requirements of being managed timberland. In such an instance
 14 the assessor shall: (A) Fine the affected property owner \$1,000; and (B) notify the owner that he
 15 or she has 60 days to provide the appropriate information. If the property owner does not submit
 16 the required information within that time period, the assessor may reclassify the property as
 17 appropriate.

18 (c) If the director of the Division of Forestry determines that the owner of timberland failed

19 to implement a certified managed timberland plan within 24 months of certifying that the property
20 meets the definition of managed timberland, the director shall give written notice to the owner by
21 certified mail, return receipt requested, that such certification is removed and the owner of the
22 timberland shall pay to the sheriff of the county in which the property is located a fine equal to the
23 amount of property taxes saved due to the property being assessed as managed timberland plus
24 interest calculated at the rate of nine percent per year. Additionally, the assessor shall reassess
25 the property. The amount of this fine is equal to the sum of the following calculations:

26 (1) For each assessment year, the county assessor shall determine the market value of
27 the property and subtract from that value the value at which the property was appraised as
28 managed timberland. This amount shall be multiplied by sixty percent. This result shall then be
29 multiplied by the applicable levy rate.

30 (2) Interest shall be imposed on the amount calculated under §11-1C-11a(c)(1) of this
31 code at the rate of nine percent per annum beginning with October 1, of the tax year in which the
32 taxes should have been paid based upon the timberland value of the property. Interest shall
33 continue to accrue until the day the fine is paid.

34 (d) The sheriff shall deposit and account for the fines collected under this section in the
35 same manner as property taxes.

NOTE: The purpose of this bill is to prohibit a county assessor from reclassifying managed timberland property without first providing the property owner the opportunity to submit the appropriate information. The bill establishes a fine.

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