

# **WEST VIRGINIA LEGISLATURE**

**2023 REGULAR SESSION**

**ENGROSSED**

## **House Bill 2309**

By Delegate Howell

[Introduced January 11, 2023; Referred to the  
Committee on Agriculture and Natural Resources  
then Government Organization]



1 A BILL to amend and reenact §11-1C-11 of the Code of West Virginia, 1931, as amended, relating  
2 to the creation of an online renewal process for the Managed Timberland Program of the  
3 West Virginia Division of Forestry; creating a deadline for the Division of Forestry to  
4 maintain an online renewal application form; providing guidelines for initial information on  
5 the form; ensuring the submission of the form is of no cost to the individual; and preserving  
6 any costs for the initial application that is used by the West Virginia Division of Forestry.

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

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

**§11-1C-11. Managed timberland; findings, purposes and declaration of legislative intent;  
implementation; inspection and determination of qualification; creation of online  
application renewal form.**

1 (a) The Legislature finds and declares that the public welfare is enhanced by encouraging  
2 and sustaining the abundance of high quality forest land within the state; that economic pressures  
3 may force industrial, residential or other land development inconsistent with sustaining the forests;  
4 and that tax policy should provide an incentive for private owners of forest land to preserve the  
5 character and use of land as forest land and to make management decisions which enhance the  
6 quality of the future forest.

7 (b) In exercising the authority granted by the provisions of section fifty-three, article VI of  
8 the Constitution of West Virginia, the Legislature makes the following declarations of its intent:

9 (1) Notwithstanding the provisions of section twenty-four, article three of this chapter,  
10 timberland certified by the Division of Forestry as managed timberland shall be valued as  
11 managed timberland as provided in this article when it is managed under a cooperative contract  
12 with the Division of Forestry and the certification has not been surrendered by the owner of the  
13 property or revoked by the director of the Division of Forestry.

14           The Division of Forestry shall, at the time of contracting, notify the owner that the owner  
15 shall incur a penalty as set forth in section five-a, article three of this chapter if the owner fails to  
16 provide written notice to the county assessor of a change in use of the managed timberland.

17           (2) Property certified as managed timberland which prior to certification is properly taxed in  
18 Class II, as defined in section five, article eight of this chapter and section one, article X of the  
19 Constitution of West Virginia, may not be reclassified to Class III or Class IV, as defined in section  
20 five, article eight of this chapter, merely because the property is certified as managed timberland  
21 unless there is some other event or change in the use of the property that disqualifies it from being  
22 taxed in Class II.

23           (c) To aid the Legislature in assessing the impact of the managed timberland program on  
24 the State of West Virginia, the Division of Forestry and the Tax Commissioner, on or before  
25 December 31, 2001, and on December 31, each year thereafter, shall report in writing to the Joint  
26 Committee on Government and Finance of the Legislature or its designated subcommittee. The  
27 Tax Commissioner shall include in his or her report a complete and accurate assessment of the  
28 impact of the managed timberland program on the tax collections of the state, including projected  
29 increases or decreases in tax collection. The Division of Forestry shall include in its report detailed  
30 information on the number of acres designated as managed timberland and any identified impacts  
31 of the program on the state's timber industry.

32           (d) In order to expedite the renewal process for the Managed Timberland Program, the  
33 Division of Forestry shall create and maintain an online renewal process no later than October 1,  
34 2023. The first question on the online renewal form shall read "Has your information from last year  
35 changed?" If the answer is no, then the individual using the online renewal form shall have to  
36 check a box and submit the form, and that shall be a completed renewal application. If an  
37 individual's information has changed, then the individual shall have a space on the online form to  
38 complete that summarizes those changes. There shall be no charge to the individual for any

- 39 submission of an online renewal form. This section does not affect the costs associated with the  
40 initial application.

NOTE: The purpose of this bill is to streamline the renewal process for the Managed Timberland Program through the creation of an online renewal process.

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