

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

ENROLLED

Committee Substitute

for

House Bill 5013

BY DELEGATES HILLENBRAND, THORNE, MILLER, HORST,

HORNBY, ADKINS, MAZZOCCHI, DITTMAN,

WARD, LUCAS, AND HOTT

[Passed March 7, 2024; in effect ninety days from
passage.]

1 AN ACT to amend and reenact §11-1C-2 of the Code of West Virginia, 1931, as amended, relating
2 to amending the definition of managed timberland to be more inclusive of certain real
3 estate by removing an exception to the program concerning subdivisions and planning
4 ordinances; clarifying the definition an exception to the program concerning property
5 precluded from development; and allowing land subject to, or that may become subject,
6 to a conservation or preservation easement to enter into a timberland management
7 agreement.

Be it enacted by the Legislature of West Virginia:

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

7 (b) "Managed timberland" means surface real property, except farm woodlots, of not less
8 than ten contiguous acres which is devoted primarily to forest use and which, in consideration of
9 their size, has sufficient numbers of commercially valuable species of trees to constitute at least
10 forty percent normal stocking of forest trees which are well distributed over the growing site and
11 that is managed pursuant to a plan provided for in section ten of this article: *Provided*, That any
12 tract or parcel of real estate, regardless of its size, which is subject to contract, agreement, a deed
13 restriction, deed covenant, or zoning regulation which limits the use of that real estate in a way
14 that precludes the commercial production and harvesting of timber upon it may not be considered
15 as managed timberland within the meaning of this article: *Provided, however*, That a landowner
16 whose land is subject to, or may become subject to, a conservation or preservation easement

17 may not be prevented from entering into a timberland management plan with the West Virginia
18 Division of Forestry.

19 (c) "Tax Commissioner," "commissioner" or "tax department" means the State Tax
20 Commissioner or a designee of the State Tax Commissioner.

21 (d) "Valuation commission" or "commission" means the commission created in section
22 three of this article.

23 (e) "County board of education" or "board" means the duly elected board of education of
24 each county.

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

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

35 (h) "Electronic" means relating to technology having electrical, digital, magnetic, wireless,
36 optical, electromagnetic or similar capabilities.

37 (i) "Paper" means a tax map or document that is not electronic.

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

The Clerk of the House of Delegates and the Clerk of the Senate hereby certify that the foregoing bill is correctly enrolled.

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Clerk of the House of Delegates

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Clerk of the Senate

Originated in the House of Delegates.

In effect ninety days from passage.

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Speaker of the House of Delegates

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President of the Senate

The within is this the.....
Day of, 2024.

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Governor