

**H. B. 2683**

(By Delegates Evans, Rowan, Canterbury, Staggers,  
Doyle and Azinger)

[Introduced January 20, 2011; referred to the  
Committee on Agriculture then Finance.]

**FISCAL  
NOTE**

A BILL to amend and reenact §11-1A-10 of the Code of West Virginia,  
1931, as amended, relating to taxation of farm property; and  
providing that certain aged and disabled property owners are  
classified as engaged in farming.

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

That §11-1A-10 of the Code of West Virginia, 1931, as amended,  
be amended and reenacted to read as follows:

**ARTICLE 1A. APPRAISAL OF PROPERTY.**

**§11-1A-10. Valuation of farm property.**

(a) With respect to farm property, the Tax Commissioner shall  
appraise such property so as to ascertain its fair and reasonable  
value for farming purposes regardless of what the value of the  
property would be if used for some other purpose, and the value  
~~shall be~~ is arrived at by giving consideration to the fair and  
reasonable income which the property might be expected to earn in  
the locality wherein situated, if rented. The fair and reasonable

1 value for farming purposes ~~shall be deemed~~ is considered or  
2 determined to be the market value of such property for appraisement  
3 purposes.

4 (b) A person is not engaged in farming if he or she is  
5 primarily engaged in forestry or growing timber. Additionally, a  
6 corporation is not engaged in farming unless its principal activity  
7 is the business of farming, and in the event that the controlling  
8 stock interest in the corporation is owned by another corporation,  
9 the corporation owning the controlling interest must also be  
10 primarily engaged in the business of farming.

11 (c) For purposes of appraising property pursuant to this  
12 section, the owner of property is engaged in farming if he or she  
13 has engaged in farming on that property for ten of the previous  
14 fifteen years, has resided on the property during the ten years,  
15 and the owner has ceased farming as a result of physical or mental  
16 disability caused by disease, accident or infirmity of old age.  
17 Property may continue to be appraised as farm property under this  
18 subsection for the life of the owner so long as the owner continues  
19 to live on the property. The owner does not have to live on the  
20 property to be considered engaged in farming if the owner's  
21 physical or mental condition requires that he or she live off the  
22 property to receive care. The Tax Commissioner is authorized to  
23 propose rules for legislative approval to implement this  
24 subsection.

NOTE: The purpose of this bill is to provide for aged or disabled farmers to continue to receive the benefit of having their farm land appraised as farm property after they cease farming due to age or other disability.

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