

H. B. 4315

(By Delegate Sponaugle, By Request)

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[Introduced January 24, 2014; referred to the Committee on Agriculture and Natural Resources then the Judiciary.]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-4-5a, relating to assessment of real property; providing that real property considered agricultural or farming for five consecutive years is exempt from filing with the assessor; and when an owner of agricultural or farming property must file.

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

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-4-5a, to read as follows:

**ARTICLE 4. ASSESSMENT OF REAL PROPERTY.**

**§11-4-5a. Agricultural status; exemption from filing; sales of farm or agricultural land; notice by owner to assessor.**

1        Any agricultural or farming operation, as defined in sections  
2 two and three of this article, that has been so qualified for at  
3 least the previous five years continuously, is exempt from filing  
4 agricultural status with the assessor on an annual basis.

5        The assessor may assume, unless notified otherwise, that the  
6 property remains in agriculture. Any property owner who qualifies  
7 for agriculture status shall notify the assessor upon sale of the  
8 property and any subsequent owner shall file for agriculture status  
9 on an annual basis for the first five years the property is owned  
10 by that person, at which time that owner will be exempt from filing  
11 annually thereafter unless the property is used for reasons other  
12 than agriculture.

NOTE: The purpose of this bill is to provide that real property considered agricultural or farming for five consecutive years is exempt from a status filing with the assessor. The bill also provides that if the property is sold, the new owner of agricultural or farming property must file every year until five years has passed.

§11-4-5a is new; therefore, it has been completely underscored.