

WEST VIRGINIA LEGISLATURE

2017 REGULAR SESSION

Introduced

House Bill 2937

BY DELEGATES E. NELSON AND BOGGS

BY REQUEST OF THE DEPARTMENT OF TAX AND REVENUE

[Introduced March 13, 2017; Referred
to the Committee on Finance.]

1 A BILL to amend and reenact §11-4-2 of the Code of West Virginia, 1931, as amended, relating
 2 to authorizing county assessors to make separate entries in their land books when real
 3 property is partly used for exempt, and partly for nonexempt, purposes.

Be it enacted by the Legislature of West Virginia:

1 That §11-4-2 of the Code of West Virginia, 1931, as amended, be amended and reenacted
 2 to read as follows:

ARTICLE 4. ASSESSMENT OF REAL PROPERTY

§11-4-2. Form of land books.

1 The Tax Commission shall prescribe a form of landbook and the information and
 2 itemization to be entered therein, which shall include separate entries of:

3 (1) All real property of whatever portion thereof in square feet that is owned, used and
 4 occupied by the owner exclusively for residential purposes, including mobile homes, permanently
 5 affixed to the land and owned by the owner of the land; (2) all real property or whatever portion
 6 thereof in square feet that is owned by an organization that is exempt from federal income taxes
 7 under 26 U.S.C. §501(c)(3) or 501 (c)(4) and used exclusively for a purpose that is exempt from
 8 tax under section nine, article three of this chapter; (3) all real property or whatever portion thereof
 9 in square feet that is owned by an organization that is exempt from federal income taxes under
 10 26 U.S.C. §501(c)(3) or 501 (c)(4) and that is not used exclusively for a purpose that is exempt
 11 from tax under section nine, article three of this chapter; (2) (4) all farms including land used for
 12 agriculture, horticulture and grazing occupied by the owner or bona fide tenant; (3) (5) all other
 13 real property; and, for each entry there shall be show; (4) (6) the value of land, the value of
 14 buildings and the aggregate value; (5) (7) the character and estate of the owners, the number of
 15 acres or lots and the local description of the tracts or lots; (6) (8) the amount of taxes assessed
 16 against each tract or lot for all purposes.

NOTE: The purpose of this bill is to allow portions of otherwise exempt property that are being used for nonexempt purposes to be separately assessed and taxed for property tax purposes.

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