

WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Introduced

House Bill 4070

BY DELEGATES LITTLE AND HOUSEHOLDER

[Introduced January 08, 2020; Referred to the
Committee on Political Subdivisions then Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto six new
 2 sections, designated §20-1B-1, §20-1B-2, §20-1B-3, §20-1B-4, §20-1B-5, and §20-1B-6,
 3 compensating counties for state-owned lands through payments in lieu of taxes;
 4 describing purpose; defining terms; establishing formula for payment; setting forth
 5 procedure for payment; and establishing date payments be made to eligible counties.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1B. PAYMENTS TO COUNTIES IN LIEU OF TAXES FOR STATE OWNED LANDS.

§20-1B-1. Purpose.

1 The purposes of this article are:

2 (1) To compensate counties for the loss of tax base from state ownership of land and the
 3 need to provide services for state land; and

4 (2) To address the disproportionate impact of state land ownership on counties with a
 5 large proportion of state land.

§20-1B-2. Definitions.

1 “Acquired natural resources land” means:

2 (1) Land, other than wildlife management land, presently administered by the
 3 commissioner in which the state acquired by purchase, condemnation, or gift, a fee title interest
 4 in lands which were previously privately owned; and

5 (2) Lands acquired by the state under chapter 20 that are designated as state parks, state
 6 forests, recreation areas, scientific and natural areas, or wildlife management areas.

7 “Eligible county” means a county that possesses at least 50,000 acres of acquired natural
 8 resources land, other natural resources land, and wildlife management land.

9 “Commissioner” means the commissioner of natural resources.

10 “Other natural resources land” means any land, other than acquired natural resource land

11 or wildlife management land, presently owned in fee title by the state and administered by the
12 commissioner, or any tax-forfeited land, which is owned by the state and administered by the
13 commissioner or by the county in which it is located.

14 “Wildlife management land” means land administered by the commissioner in which the
15 state acquired for wildlife management purposes and actually used as a wildlife management
16 area.

§20-1B-3. Establishing formula for payment to eligible counties.

1 The following amounts shall be annually appropriated to the Division of Natural Resources
2 and shall thereafter be transferred to the DNR. The amounts, based on the acreage as of July 1
3 of each year prior to the payment year, are:

- 4 (1) Two dollars, multiplied by the total number of acres of acquired natural resources land;
5 (2) Three dollars, multiplied by the total number of acres of wildlife management land; and
6 (3) Four dollars, multiplied by the number of acres of county-administered other natural
7 resources land in the county.

§20-1B-4. Establishing procedure formula for payment to eligible counties.

1 Each Auditor of an eligible county shall certify to the DNR the number of acres of county-
2 administered other natural resources land within the county by July 1 of each year. The DNR may,
3 in addition to the certification of acreage, require descriptive lists of land so certified. The
4 commissioner of natural resources shall determine by March 1 of the payment year:

- 5 (1) The number of acres and most recent appraised value of state parks, state forests,
6 and wildlife management land within each eligible county;
7 (2) The number of acres of other natural resources land within each eligible county;
8 (3) The number of acres of county-administered other natural resources land within each
9 eligible county, based on the reports filed by each county Auditor with the commissioner of natural
10 resources.

§20-1B-5. Timing of Payment.

- 1 The DNR shall ensure payments to the eligible counties in the amounts determined under
- 2 §20-1B-3 of this code shall be made by July 1 each year.

NOTE: The purpose of this bill is to compensate counties for the loss of tax base from state ownership of land and the need to provide services for state land and to address the disproportionate impact of state land ownership on counties with a large proportion of state land.

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