

# WEST VIRGINIA LEGISLATURE

## 2020 REGULAR SESSION

Introduced

### House Bill 4082

FISCAL  
NOTE

BY DELEGATE PORTERFIELD

[Introduced January 10, 2020; Referred to the  
Committee on Political Subdivisions then the  
Judiciary]

1 A BILL to amend and reenact §11-8-5 of the Code of West Virginia, 1931, as amended, relating  
 2 to classifying single family real estate property as Class II property for county tax purposes.

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

**ARTICLE 8. LEVIES.**

**§11-8-5. Classification of property for levy purposes.**

1 For the purpose of levies, property shall be classified as follows:

2 Class I. All tangible personal property employed exclusively in agriculture, including  
 3 horticulture and grazing;

4 All products of agriculture (including livestock) while owned by the producer;

5 All notes, bonds, bills, and accounts receivable, stocks, and any other intangible personal  
 6 property;

7 Class II. All property owned and used ~~and occupied~~ by the owner exclusively for residential  
 8 purposes: Provided, That the owner is not required to occupy the property as his or her primary  
 9 residence;

10 All farms, including land used for horticulture and grazing, occupied and cultivated by their  
 11 owners or bona fide tenants;

12 Class III. All real and personal property situated outside of municipalities, exclusive of  
 13 Classes I and II;

14 Class IV. All real and personal property situated inside of municipalities, exclusive of  
 15 Classes I and II.

NOTE: The purpose of this bill is to classify all single family real estate as Class II property for county 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.