

# **WEST VIRGINIA LEGISLATURE**

## **2018 REGULAR SESSION**

### **Originating**

## **Senate Bill 298**

BY SENATORS BLAIR, BOLEY, BOSO, DRENNAN,  
FACEMIRE, FERNS, GAUNCH, MARONEY, PALUMBO,  
PLYMALE, PREZIOSO, AND STOLLINGS

[Originating in the Committee on Finance;

Reported on January 16, 2018]

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 landbooks when real  
3 property is partly used for exempt, and partly for nonexempt, purposes.

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

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

**§11-4-2. Form of landbooks.**

1 The Tax Commissioner shall prescribe a form of landbook and the information and  
2 itemization to be entered therein, which shall include separate entries of: (1) All real property or  
3 whatever portion thereof in square feet that is owned, used, and occupied by the owner  
4 exclusively for residential purposes, including mobile homes, permanently affixed to the land and  
5 owned by the owner of the land; (2) all real property or whatever portion thereof in square feet  
6 that is owned by an organization that is exempt from federal income taxes under 26 U. S. C.  
7 §501(c)(3) or 501 (c)(4) and used exclusively for a purpose that is exempt from tax under §11-3-  
8 9 of this code; (3) all real property or whatever portion thereof in square feet that is owned by an  
9 organization that is exempt from federal income taxes under 26 U. S. C. §501(c)(3) or 501 (c)(4)  
10 and that is not used exclusively for a purpose that is exempt from tax under §11-3-9 of this code;  
11 ~~(2)~~ (4) all farms including land used for agriculture, horticulture, and grazing occupied by the owner  
12 or bona fide tenant; ~~(3)~~ (5) and all other real property. ~~and~~, For each entry there shall be shown:  
13 ~~(4)~~ (A) The value of land, the value of buildings, and the aggregate value; ~~(5)~~ (B) the character  
14 and estate of the owners, the number of acres or lots, and the local description of the tracts or  
15 lots; and ~~(6)~~ (C) the amount of taxes assessed 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.