

# **WEST VIRGINIA LEGISLATURE**

## **2018 REGULAR SESSION**

**Introduced**

### **House Bill 4256**

(BY REQUEST OF THE TAX DIVISION)

BY DELEGATES NELSON AND BOGGS

[Introduced January 23, 2018;  
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 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:

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