

# **WEST VIRGINIA LEGISLATURE**

## **2024 REGULAR SESSION**

**Introduced**

### **House Bill 5013**

By Delegates Hillenbrand, Thorne, Miller, Horst,  
Hornby, Adkins, Mazzocchi, Dittman, Ward, Lucas,  
and Hott

[Introduced January 23, 2024; Referred to the  
Committee on Energy and Manufacturing]

1 A BILL to amend and reenact §11-1C-2 of the Code of West Virginia, 1931, as amended, relating  
2 to amending the definition of managed timberland.

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

**ARTICLE 1C. FAIR AND EQUITABLE PROPERTY VALUATION.**

**§11-1C-2. Definitions.**

1 For the purposes of this article, the following words shall have the meanings hereafter  
2 ascribed to them unless the context clearly indicates otherwise:

3 (a) "Timberland" means any surface real property except farm woodlots of not less than ten  
4 contiguous acres which is primarily in forest and which, in consideration of their size, has sufficient  
5 numbers of commercially valuable species of trees to constitute at least forty percent normal  
6 stocking of forest trees which are well distributed over the growing site.

7 (b) "Managed timberland" means surface real property, except farm woodlots, of not less  
8 than ten contiguous acres which is devoted primarily to forest use and which, in consideration of  
9 their size, has sufficient numbers of commercially valuable species of trees to constitute at least  
10 forty percent normal stocking of forest trees which are well distributed over the growing site and  
11 that is managed pursuant to a plan provided for in section ten of this article: *Provided*, That none of  
12 the following may be considered as managed timberland within the meaning of this article:

13 ~~(1) Any tract or parcel of real estate, regardless of its size, which is part of any subdivision~~  
14 ~~that is approved or exempted from approval pursuant to the provisions of a planning ordinance~~  
15 ~~adopted under the provisions of §8-24-1 et seq. of this code; or~~

16 ~~(2)~~ (1) Any tract or parcel of real estate, regardless of its size, which is subject to contract,  
17 agreement, deed restriction, deed covenant, or zoning regulation which limits the use of that real  
18 estate in a way that precludes the commercial production and harvesting of timber upon it.

19 (c) "Tax Commissioner," "commissioner" or "tax department" means the State Tax  
20 Commissioner or a designee of the State Tax Commissioner.

21 (d) "Valuation commission" or "commission" means the commission created in section

22 three of this article.

23 (e) "County board of education" or "board" means the duly elected board of education of  
24 each county.

25 (f) "Farm woodlot" means that portion of a farm in timber but may not include land used  
26 primarily for the growing of timber for commercial purposes except that Christmas trees, or nursery  
27 stock and woodland products, such as nuts or fruits harvested for human consumption, shall be  
28 considered farm products and not timber products.

29 (g) "Owner" means the person who is possessed of the freehold, whether in fee or for life. A  
30 person seized or entitled in fee subject to a mortgage or deed of trust securing a debt or liability is  
31 deemed the owner until the mortgagee or trust takes possession, after which such mortgagee or  
32 trustee shall be deemed the owner. A person who has an equitable estate of freehold or is a  
33 purchaser of a freehold estate who is in possession before transfer of legal title is also deemed the  
34 owner.

35 (h) "Electronic" means relating to technology having electrical, digital, magnetic, wireless,  
36 optical, electromagnetic or similar capabilities.

37 (i) "Paper" means a tax map or document that is not electronic.

38 The definitions in subdivisions (f) and (g) of this section shall apply to tax years beginning  
39 on or after January 1, 2001.

NOTE: The purpose of this bill is to amend the definition of managed timberland to include certain parcels of land that are within a subdivision as long as they are managed for timber production and harvesting.

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