

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Committee Substitute

for

Senate Bill 532

BY SENATORS CLEMENTS, GARCIA, OLIVERIO, AND ROSE

[Reported March 7, 2025, from the Committee on
Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,
2 designated §11-13mm-8a, relating to clarifying the county to which ad valorem taxes
3 should be paid when the seat of a well is in a different county than the location of the
4 property from which the well draws; and defining terms.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13MM. WEST VIRGINIA PROPERTY TAX ADJUSTMENT ACT.

§11-13MM-8A. Determination of which county to which taxes are to be paid.

1 (a) In the event that a well seat is located in a different county than the property from which
2 the well draws, the ad valorem taxes shall be paid to the county in which the property being drawn
3 from is located and not to the property in which the well seat is located.

4 (b) For the purpose of this section, a well seat is defined as the designated point within a
5 drilled wellbore where the casing is cemented in place. It creates a secure seal between the
6 wellbore and the surrounding rock formation. A well seat is designed to provide a stable surface
7 where the casing is cemented to prevent leaks and maintain pressure integrity within the wellbore.