

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **House Bill 5014**

By Delegates Hillenbrand, Zatezalo, Toney, Statler, B.

Ward, Butler, Mallow, Jennings, Marple, and Hanshaw

[Introduced January 30, 2026; referred to the

Committee on Finance]

1 A BILL to amend and reenact §11-1A-10 of the Code of West Virginia, 1931, as amended, relating  
2 to the modification to real property tax requirements for farm structures.

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

**ARTICLE 1A. APPRAISAL OF PROPERTY.**

**§11-1A-10. Valuation of farm property.**

1 (a) With respect to farm property, the Tax Commissioner shall appraise such property so as  
2 to ascertain its fair and reasonable value for farming purposes regardless of what the value of the  
3 property would be if used for some other purpose, and the value shall be arrived at by giving  
4 consideration to the fair and reasonable income which the property might be expected to earn in  
5 the locality wherein situated, if rented. The fair and reasonable value for farming purposes shall be  
6 deemed to be the market value of such property for appraisal purposes.

7 (b) A person is not engaged in farming if he or she is primarily engaged in forestry or  
8 growing timber. Additionally, a corporation is not engaged in farming unless its principal activity is  
9 the business of farming, and in the event that the controlling stock interest in the corporation is  
10 owned by another corporation, the corporation owning the controlling interest must also be  
11 primarily engaged in the business of farming.

12 (c) All farm structures located on agricultural land as defined in §19-19-2b and used in the  
13 production, marketing, storage, processing, manufacturing, or distribution of agricultural products  
14 shall be exempt from real property taxation.

15 (1) Beginning calendar year 2026, all ad valorem real property taxes on farm structures as  
16 appraised in 2025 shall be reduced 33 percent in 2026, 67 percent in 2027, and fully eliminated in  
17 2028.

18 (2) Nothing in this section shall be construed to apply to commercial solar installation,  
19 commercial wood processing facilities, or facilities rented for meetings or events.

NOTE: The purpose of this bill is to modify real property tax requirements for farm

structures.

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