

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **Senate Bill 73**

By Senator Rucker

[introduced January 14, 2026; referred

to the Committee on Agriculture; and then to the

Committee on Finance]

1 A BILL to amend and reenact §11-1A-10 and §19-19-2 of the Code of West Virginia, 1931, as  
2 amended, relating to appraisal of property; providing definitions; and clarifying the non-  
3 agricultural status of solar farms.

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

## CHAPTER 11. TAXATION.

### 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. Further, the business of farming does not include the  
12 development, operation, or ownership of a solar generation facility, as that term is defined in §22-  
13 32-3(f) of this code, regardless of the elevation or height of the solar panels above the ground. For  
14 purposes of appraisal of property under this section, any acreage using a solar generation  
15 facility to produce any amount of electricity that is sold commercially, or is otherwise used on said  
16 acreage for any purpose other than the support of a farm residence or for farming purposes, shall  
17 not be considered farm property. A farm shall not lose its classification as farm property for  
18 purposes of appraisal under this section if a solar generation facility is installed on the

19 property and solar panels are installed solely on the farm residence, barn, or other building or  
20 facility that is used for farming purposes.

## CHAPTER 19. AGRICULTURE.

### ARTICLE 19. PRESERVATION OF AGRICULTURAL PRODUCTION.

#### §19-19-2. Definitions.

1 For the purposes of this article:

2 (a) "Agriculture" shall mean the production of food, fiber and woodland products, by means  
3 of cultivation, tillage of the soil and by the conduct of animal, livestock, dairy, apiary, equine or  
4 poultry husbandry, and the practice of forestry, silviculture, horticulture, harvesting of silviculture  
5 products, packing, shipping, milling, and marketing of agricultural products conducted by the  
6 proprietor of the agricultural operation, or any other legal plant or animal production and all farm  
7 practices.

8 (b) "Agricultural land" shall mean any amount of land and the improvements thereupon,  
9 used or usable in the production of food, fiber or woodland products of an annual value of \$1,000  
10 or more, by the conduct of the business of agriculture, as defined in subsection (a) of this section.

11 (c) "Agricultural operation" shall mean any facility utilized for agriculture: Provided, That an  
12 agricultural operation does not include the development, operation, or ownership of a solar  
13 generation facility, as that term is defined in §22-32-3(f) of this code, regardless of the elevation or  
14 height of the solar panels above the ground. For purposes of this article, any acreage using a solar  
15 generation facility to produce any amount of electricity that is sold commercially, or is otherwise  
16 used on said acreage for any purpose other than the support of a farm residence or for agricultural  
17 purposes, shall not be considered an agricultural operation: Provided, however, That a farm shall  
18 not lose its classification as an agricultural operation if a solar generation facility is installed on the  
19 property and solar panels are installed solely on the farm residence, barn, or other building or  
20 facility that is used for agricultural purposes.

NOTE: The purpose of this bill is to clarify that solar farms are not agricultural operations or in the business of farming for purposes of agricultural production and taxation.

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