

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **Senate Bill 898**

By Senator Thorne

[Introduced February 10, 2026; referred  
to the Committee on Agriculture; and then to the  
Committee on Finance]

1 A BILL to amend and reenact §11-4-10 of the Code of West Virginia, 1931, as amended, relating to  
2 valuing certain buildings used solely for agricultural purposes; providing for, beginning  
3 January 1, 2027, valuing of certain buildings used solely for agricultural purposes at  
4 salvage value when assessing ad valorem real property tax; and providing for, beginning  
5 January 1, 2029, removing any valuation of certain buildings used solely for agricultural  
6 purposes when assessing ad valorem real property tax.

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

#### **ARTICLE 4. ASSESSMENT OF REAL PROPERTY.**

##### **§11-4-10. Land and buildings assessed separately; town lots; back taxing of omitted buildings.**

1 Land and the buildings or structures erected thereon shall be assessed separately and the  
2 value of each entered separately in the landbooks. Land, except town lots, shall be valued by the  
3 acre, and town lots shall be designated by the number of the lot and the name of the street on  
4 which it fronts, provided the lots be numbered and the streets of the town designated by name.  
5 Every assessor shall, in each year, in arriving at the value of the buildings, including mobile homes  
6 used for residential purposes permanently affixed to the land and owned by the owner of the land,  
7 take into account any improvements or changes affecting the value of such buildings. If the  
8 assessor shall discover any building which has been omitted from the landbook for any previous  
9 years, he or she may back tax the same in the same manner and to the same extent as in the case  
10 of personal property: Provided, That beginning January 1, 2027, buildings on qualified farmland  
11 which are used solely for the purposes of agriculture shall be assessed at their salvage value:  
12 Provided, however, That beginning January 1, 2029, buildings on qualified farmland which are  
13 used solely for the purposes of agriculture shall not be included or assessed in any determination  
14 of ad valorem property tax. Buildings on qualified farmland which are used solely for the purposes  
15 of agriculture include, but are not limited to, barns, stables, chicken houses, milking parlors, lean-

- 15 tos, outbuildings, hay barns, silos, and any other building which is used solely in the production of  
16 an agricultural product, or as storage for agricultural tools or products.

NOTE: The purpose of this bill is to assess certain agricultural buildings on qualified farmland at salvage value beginning January 1, 2027, and, beginning January 1, 2029, remove such buildings from ad valorem real property tax assessment altogether.

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