

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

### **Introduced**

## **House Bill 4913**

By Delegates Anders, Kump, Clark, White, Brooks,

Hornby, Kimble, and Dillon

[Introduced January 29, 2026; referred to the

Committee on Government Organization then

Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,  
 2 designated §11-3A-1, §11-3A-2, §11-3A-3, §11-3A-4, §11-3A-5, §11-3A-6, and §11-3A-7,  
 3 relating to protecting working farms in this state by establishing the "Working Farm  
 4 Property Tax Protection Act," exempting the 100 acres of a working farm from ad valorem  
 5 taxes; providing for an assessment schedule; authorizing a clawback feature for farms that  
 6 are split; and assigning this exemption per parcel and not owner.

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

**ARTICLE 3A. WORKING FARM PROPERTY TAX PROTECTION ACT.**

**§11-3A-1. Purpose and legislative intent.**

1 To protect working farms from being taxed out of existence, preserve agricultural land, and  
 2 stop speculative reassessments that punish food producers for nearby development.

**§11-3A-2. Definitions.**

1 (a) "Working Farm" means real property that:

2 (1) Is used primarily for agricultural production, including crops, livestock, poultry, dairy,  
 3 hay, timber or mixed agricultural use; and

4 (2) Produces agricultural goods for sale or barter; and

5 (3) Is actively managed by the landowner or lessee.

6 (b) "Active Agricultural Use" includes land reasonably necessary for grazing, crop rotation,  
 7 soil conservation, fencing, and farm access infrastructure.

**§11-3A-3. Property tax exemption.**

1 (a) The first one hundred (100) acres of land classified as a working farm shall be exempt  
 2 from all state, county, and municipal ad valorem property taxes.

3 (b) Acreage above one hundred (100) acres shall:

4 (1) Remain eligible for existing agricultural valuation programs; and

5 (2) Not be reassessed based on speculative or non-agricultural use.

6 (c) The exemption shall apply per parcel, not per owner, to prevent consolidation games.

**§11-3A-4. Anti-speculation assessment protection.**

- 1 (a) No working farm shall be reassessed based on:  
 2 (1) Nearby residential or commercial development;  
 3 (2) "Highest and best use" theory unrelated to agriculture;  
 4 (3) Road, utility, or zoning changes not initiated by the landowner.  
 5 (b) Agricultural use shall control valuation so long as the land remains in production.

**§11-3A-5. Protection against regulatory retaliation.**

- 1 (a) Counties and municipalities may not impose additional fees, create special agricultural  
 2 "impact assessments," or condition zoning, permits, or inspections as retaliation for claiming this  
 3 exemption.  
 4 (b) Agricultural use shall be permitted by right.

**§11-3A-6. Clawback for abuse.**

- 1 If land receiving the exemption ceases agricultural production or is subdivided or  
 2 converted to non-agricultural use, then property taxes shall resume prospectively; and no  
 3 retroactive tax penalty may be imposed.

**§11-3A-7. Legislative findings.**

- 1 (a) The Legislature finds that working farms impose minimal demand on public services  
 2 and that the preservation of farmland reduces infrastructure costs.  
 3 (b) The exemption in this article is intended to offset long-term loss from land  
 4 abandonment.  
 5 (c) No new taxes or fees are authorized to offset this exemption.

NOTE: The purpose of this bill is to create the "Working Farm Tax Protection Preservation Act" that will exempt the first 100 acres of farmland from ad valorem tax.

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