

# **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.**

<u>§11-3A-1.</u>	<u>Purpose</u>	<u>and</u>	<u>legislative</u>	<u>intent.</u>
1	<u>To protect working farms from being taxed out of existence, preserve agricultural land, and</u>			
2	<u>stop speculative reassessments that punish food producers for nearby development.</u>			

**§11-3A-2.** **Definitions.**

1	<u>(a) "Working Farm" means real property that:</u>
2	<u>(1) Is used primarily for agricultural production, including crops, livestock, poultry, dairy,</u>
3	<u>hay, timber or mixed agricultural use; and</u>
4	<u>(2) Produces agricultural goods for sale or barter; and</u>
5	<u>(3) Is actively managed by the landowner or lessee.</u>
6	<u>(b) "Active Agricultural Use" includes land reasonably necessary for grazing, crop rotation,</u>
7	<u>soil conservation, fencing, and farm access infrastructure.</u>

<u>§11-3A-3.</u>	<u>Property</u>	<u>tax</u>	<u>exemption.</u>
1	<u>(a) The first one hundred (100) acres of land classified as a working farm shall be exempt</u>		
2	<u>from all state, county, and municipal ad valorem property taxes.</u>		
3	<u>(b) Acreage above one hundred (100) acres shall:</u>		
4	<u>(1) Remain eligible for existing agricultural valuation programs; and</u>		
5	<u>(2) Not be reassessed based on speculative or non-agricultural use.</u>		
6	<u>(c) The exemption shall apply per parcel, not per owner, to prevent consolidation games.</u>		

**§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.