

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4738

By Delegate Young

[Introduced; referred
to the Committee on]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,
2 designated §7-1-3uu, relating to the ability of the county authority to impose a vacancy tax
3 on vacant or mostly vacant structures; providing for a legislative purpose; granting
4 authority; providing for definitions; providing for the imposition of vacancy tax; providing for
5 notice and appeal; providing for collection and lien; creating exemptions; and providing
6 rulemaking authority.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. COUNTY COMMISSIONS GENERALLY.

§7-1-3uu. County authority to impose a vacancy tax on vacant or mostly vacant structures.

1 (a) Legislative purpose. – The Legislature finds that vacant and mostly vacant structures,
2 particularly large commercial complexes, create public safety hazards, undermine economic
3 development, depress surrounding property values, and impose significant public costs on
4 counties. The purpose of this section is to authorize every county commission in this state to
5 assess and collect a vacancy tax on such properties to encourage productive use of real property
6 and reduce blight.

7 (b) Authority granted. – Notwithstanding any other provision of this code, the county
8 commission of any county is authorized to impose an annual Vacancy Tax on real property
9 containing a vacant structure or a mostly vacant structure as defined in this section. The vacancy
10 tax shall be assessed, levied, and collected in the same manner as other ad valorem property
11 taxes unless otherwise provided in this section.

12 (c) Definitions. As used in this section:

13 (1) "Structure" means any building or improvement affixed to real property that is subject to
14 ad valorem taxation under chapter eleven of this code.

15 (2) "Vacant structure" means a structure that has remained unoccupied, unused, or not
16 maintained for lawful residential, commercial, industrial, or institutional purposes for a continuous
17 period of six months or longer, excluding periods of active renovation under a valid building permit

18 or periods when the structure is actively listed for sale or lease.

19 (3) "Mostly vacant structure" means a structure or complex of structures in which more
20 than 50 percent of the gross floor area has remained unoccupied or unused for lawful purposes for
21 a continuous period of six months or longer, regardless of whether some tenants remain.

22 (4) "Owner" means the person or entity listed on the land books maintained by the county
23 assessor.

24 (d) *Imposition of vacancy tax.* – The county commission may, by order entered of record,
25 impose an annual vacancy tax on any parcel containing a mostly vacant structure. The
26 commission may establish:

27 (1) A tax rate expressed as a percentage of the property's assessed value, or
28 (2) A flat fee schedule proportionate to the duration or severity of vacancy.

29 (e) *Notice and appeal.*

30 (1) Before assessing the vacancy tax, the county commission or assessor shall provide
31 written notice to the owner by first class mail.

32 (2) The owner shall have at least 30 days to contest the classification or present evidence
33 of occupancy or exemption.

34 (3) A final determination of the county commission may be appealed to the circuit court.

35 (f) *Collection and lien.* – The vacancy tax shall be collected by the sheriff as other property
36 taxes are collected. Unpaid vacancy tax constitutes a lien on the property and shall be enforced as
37 other tax liens under chapter eleven a of this code.

38 (g) *Exemptions.* – The county commission may exempt from the vacancy tax any property
39 that is:

40 (1) Under active renovation with a valid building permit;

41 (2) Actively listed for sale or lease at a reasonable market price;

42 (3) Temporarily unoccupied due to fire, flood, or natural disaster;

43 (4) Unoccupied due to documented hardship, including medical issues, loss of

44 employment, or other significant life events;

45 (5) Owned by an individual who is making a good faith effort to rehabilitate the structure but

46 is experiencing financial limitations, delays in securing financing, or other obstacles that prevent

47 continuous construction: *Provided*, That the owner demonstrates reasonable progress, intent to

48 complete rehabilitation, and adherence to applicable safety standards;

49 (6) A seasonal use property.

50 (h) *Rulemaking authority*. – A county commission may adopt rules, procedures, or

51 standards necessary to implement this section.

NOTE: The purpose of this bill relates to the ability of the county authority to impose a vacancy tax on vacant or mostly vacant structures. The bill provides for a legislative purpose. The bill grants authority. The bill provides for definitions. The bill provides for the imposition of a vacancy tax. The bill provides for notice and appeal. The bill provides for collection and lien. The bill creates exemptions. Finally, the bill provides rulemaking authority.

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