WEST VIRGINIA CODE: §11-1C-11

§11-1C-11. Managed timberland; findings, purposes and declaration of legislative intent; implementation; inspection and determination of qualification; creation of online application renewal form; rulemaking authority.

(a) The Legislature finds and declares that the public welfare is enhanced by encouraging and sustaining the abundance of high quality forest land within the state; that economic pressures may force industrial, residential or other land development inconsistent with sustaining the forests; and that tax policy should provide an incentive for private owners of forest land to preserve the character and use of land as forest land and to make management decisions which enhance the quality of the future forest.

(b) In exercising the authority granted by the provisions of section fifty-three, article VI of the Constitution of West Virginia, the Legislature makes the following declarations of its intent:

(1) Notwithstanding the provisions of section twenty-four, article three of this chapter, timberland certified by the Division of Forestry as managed timberland shall be valued as managed timberland as provided in this article when it is managed under a cooperative contract with the Division of Forestry and the certification has not been surrendered by the owner of the property or revoked by the director of the Division of Forestry.

The Division of Forestry shall, at the time of contracting, notify the owner that the owner shall incur a penalty as set forth in §11-3-5a of this code if the owner fails to provide written notice to the county assessor of a change in use of the managed timberland.

(2) Property certified as managed timberland which prior to certification is properly taxed in Class II, as defined in §11-8-5a of this code and section one, article X of the Constitution of West Virginia, may not be reclassified to Class III or Class IV, as defined in §11-8-5 of this code, merely because the property is certified as managed timberland unless there is some other event or change in the use of the property that disqualifies it from being taxed in Class II.

(c) To aid the Legislature in assessing the impact of the managed timberland program on the State of West Virginia, the Division of Forestry and the Tax Commissioner, on or before December 31, 2001, and on December 31, each year thereafter, shall report in writing to the Joint Committee on Government and Finance of the Legislature or its designated subcommittee. The Tax Commissioner shall include in his or her report a complete and accurate assessment of the impact of the managed timberland program on the tax collections of the state, including projected increases or decreases in tax collection. The Division of Forestry shall include in its report detailed information on the number of acres designated as managed timberland and any identified impacts of the program on the state’s timber industry.

WV Legislature

(d) In order to expedite the renewal process for the Managed Timberland Program, the Division of Forestry shall create and maintain an online renewal process no later than October 1, 2023. The first question on the online renewal form shall read "Has your information from last submission changed?" If the answer is no, then the individual using the online renewal form shall have to check a box and submit the form, and that shall be a completed renewal application. If an individual's information has changed, then the individual shall have a space on the online form to complete that summarizes those changes. There shall be no charge to the individual for any submission of an online renewal form. This section does not affect the costs associated with the initial application.

(e) The Division of Forestry shall propose rules for legislative approval in accordance with the provisions of §29A-3-1, *et seq*. of this code to administer the designation and certification of forest land managed under a cooperative contract with the Division of Forestry, and valued as managed timberland for State tax purposes.

WV Legislature