WEST VIRGINIA CODE: §11-5-3

§11-5-3. Definitions.

The words "personal property," as used in this chapter includes all fixtures attached to land, if not included in the valuation of such land entered in the proper landbook; all things of value, moveable and tangible, which are the subjects of ownership; all chattels real and personal; all notes, bonds, and accounts receivable, stocks and all other intangible property.

"Agriculture" means the cultivation of the soil, including the planting and harvesting of crops and the breeding and management of livestock.

"Horticulture" means plant production of every character except forestry.

"Grazing" means the use of land for pasturage.

"Products of agriculture" means those things the existence of which follows directly from the activity of agriculture, horticulture or grazing, including dairy, poultry, bee and any other similar products, whether in the natural form or processed as an incident to the marketing of the raw material.

"Producer" means the person who is actually engaged in the agriculture, horticulture and grazing which gives existence and fruition to products of agriculture as distinguished from the broker or middleman.

"Tax year" means the calendar year following the July first assessment day or, in the case of a public service business assessed pursuant to article six of this chapter, the calendar year beginning on the January first assessment day.

"While owned by the producer" means while title is in the producer as above defined.

"Employed exclusively" means that the preponderant and the sole gainful use is for the designated purpose.

WV Legislature