WEST VIRGINIA CODE: §11-8-5A

§11-8-5a. Classification of forestry property for levy purposes.

(a) The purpose of this section is to support West Virginia's forestry industry by classifying forestry equipment as Class I property, recognizing forestry as a component of agriculture essential to the state's economy.

(b) For the purposes of property tax classification under §11-8-5 of this code and consistent with Article X, Section 1 of the West Virginia Constitution, forestry equipment primarily used in the harvesting, processing, or transportation of forest products shall be considered personal property employed exclusively in agriculture and classified as Class I property: *Provided*, That the equipment is owned by the producer of the forest products.

(c) Forestry equipment shall include, but not be limited to:

(1) Skidders, feller-bunchers, forwarders, cable yarders, forestry processors, dozers, and loaders; and

(2) Trailers and other machinery.

(d) For purposes of this article, forestry equipment may not include any vehicles which would not qualify for a farm use exemption certificate pursuant to §17A-3-2 of this code.

(e) This section shall take effect on July 1, 2026.