

# WEST VIRGINIA CODE: §8-13A-3

## §8-13A-3. Definitions.

For purposes of this article, the term:

(a) "Commercial property" means the surface of any taxable real property which is classified for ad valorem real property tax purposes as Class IV. Excluded from the meaning of such term is all real property owned or used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent or charitable purposes, or real property owned or used by public port authorities or wayport authorities;

(b) "District board" means a district board created pursuant to section eleven of this article;

(c) "Property owner" or "owner" means the owner of commercial property as shown by the transfer records in the office of the county clerk of the county in which the property is located. If an owner owns more than one commercial property, that owner is counted as a separate owner for each such commercial property owned. If commercial property is owned by more than one owner, the majority in ownership is treated as the owner for the purpose of this article;

(d) "Services" means governmental functions, programs, activities, facility improvements and other services which a district board is authorized to perform or provide under section five of this article.