

APPROVED AND SIGNED BY THE GOVERNOR

Date 3-28-79

Time 7:40 p.m.

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1979



ENROLLED

Committee Substitute for
HOUSE BILL No. 893

No. 893

(By Mr. Lewis)



Passed March 10, 1979

In Effect July 1, 1979 ~~Passage~~



ENROLLED

COMMITTEE SUBSTITUTE

FOR

H. B. 893

(By MR. LEWIS)

[Passed March 10, 1979; in effect July 1, 1979.]

AN ACT to amend and reenact sections two, ten and eleven, article four, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to amend article five of said chapter by adding thereto two new sections, designated sections eleven and twelve, all relating to the assessment of real property; providing that mobile home trailers used for residential purposes permanently affixed to the land and owned by the owner of the land be entered on the landbooks of each county and shall be assessed as real property; providing that mobile homes used by the owner for residential purposes and located on land not owned by the owner of the mobile home shall be assessed on personal property books as Class II property; and providing that mobile homes situate upon property owned by a person other than the owner of the mobile home shall be classified as personal property.

Be it enacted by the Legislature of West Virginia:

That sections two, ten and eleven, article four, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted; and that article five of said

chapter be amended by adding thereto two new sections, designated sections eleven and twelve, to read as follows:

ARTICLE 4. ASSESSMENT OF REAL PROPERTY.

§11-4-2. Form of landbooks.

1 The tax commissioner shall prescribe a form of landbook
2 and the information and itemization to be entered therein,
3 which shall include separate entries of:

4 (1) All real property owned, used and occupied by the
5 owner exclusively for residential purposes, including mobile
6 homes, permanently affixed to the land and owned by the
7 owner of the land; (2) all farms including land used for agri-
8 culture, horticulture and grazing occupied by the owner or
9 bona fide tenant; (3) all other real property; and, for each
10 entry there shall be shown; (4) the value of land, the value of
11 buildings and the aggregate value; (5) the character and
12 estate of the owners, the number of acres of lots, and the
13 local description of the tracts or lots; (6) the amount of
14 taxes assessed against each tract or lot for all purposes.

**§11-4-10. Land and buildings assessed separately; town lots; back
taxing of omitted buildings.**

1 Land and the buildings or structures erected thereon shall
2 be assessed separately and the value of each entered separately
3 in the landbooks. Land, except town lots, shall be valued by
4 the acre, and town lots shall be designated by the number of
5 the lot and the name of the street on which it fronts, pro-
6 vided the lots be numbered and the streets of the town desig-
7 nated by name. Every assessor shall, in each year, in arriving
8 at the value of the buildings, including mobile homes used for
9 residential purposes permanently affixed to the land and owned
10 by the owner of the land, take into account any improvements
11 or changes affecting the value of such buildings. If the assessor
12 shall discover any building which has been omitted from the
13 landbook for any previous years, he may back tax the same
14 in the same manner and to the same extent as in the case of
15 personal property.

§11-4-11. New buildings.

1 No new building, mobile home used for residential purposes

2 permanently affixed to the land and owned by the owner of
3 the land, addition or improvement shall be assessed until it
4 is so far finished as to be fit for use, but the material in the
5 same shall be entered in the personal property books and
6 assessed as provided by this chapter.

ARTICLE 5. ASSESSMENT OF PERSONAL PROPERTY.

§11-5-11. Mobile homes used by the owner for residential purposes and located on land not owned by the mobile home owner assessed as Class II personal property.

1 Mobile homes used and occupied by the owner thereof ex-
2 clusively for residential purposes and located on land not
3 owned by the owner of the mobile homes shall be assessed on
4 the personal property books as Class II property.

§11-5-12. Mobile homes situate upon property owned by a person other than owner of mobile home classified as personal property.

1 Mobile homes situate upon property owned by a person
2 other than the owner of the mobile home shall be classified
3 as personal property whether or not said mobile home is per-
4 manently affixed to the real estate and unless subject to assess-
5 ment as Class II property under section eleven of this article
6 or section two, article four of this chapter, shall be assessed
7 as Class III or Class IV personal property, as may be appro-
8 priate in the circumstances.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

James L. Davis
Chairman Senate Committee

Lawrence C. Chestnut Jr.
Chairman House Committee

Originated in the House.

Takes effect July 1, 1979.

J. C. Wilson, Jr.
Clerk of the Senate

V. A. Blankenship
Clerk of the House of Delegates

J. O. Bostwick
President of the Senate

W. G. Lee, Jr.
Speaker House of Delegates

The within *is approved* this the *20*
day of *March*, 1979.

John D. Ralston
Governor

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OFFICE OF THE GOVERNOR

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