WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1979

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ENROLLED

Committee Substitute for

HOUSE BILL No. 893

(By Mr. Lewis)

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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 and the information and itemization to be entered therein, which shall include separate entries of:

4 (1) All real property owned, used and occupied by the owner exclusively for residential purposes, including mobile homes, permanently affixed to the land and owned by the owner of the land; (2) all farms including land used for agriculture, horticulture and grazing occupied by the owner or bona fide tenant; (3) all other real property; and, for each entry there shall be shown; (4) the value of land, the value of buildings and the aggregate value; (5) the character and estate of the owners, the number of acres of lots, and the local description of the tracts or lots; (6) the amount of 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 be assessed separately and the value of each entered separately in the landbooks. Land, except town lots, shall be valued by the acre, and town lots shall be designated by the number of the lot and the name of the street on which it fronts, provided the lots be numbered and the streets of the town designated by name. Every assessor shall, in each year, in arriving at the value of the buildings, including mobile homes used for residential purposes permanently affixed to the land and owned by the owner of the land, take into account any improvements or changes affecting the value of such buildings. If the assessor shall discover any building which has been omitted from the landbook for any previous years, he may back tax the same in the same manner and to the same extent as in the case of personal property.

§11-4-11. **New buildings.**

1 No new building, mobile home used for residential purposes
permanently affixed to the land and owned by the owner of the land, addition or improvement shall be assessed until it is so far finished as to be fit for use, but the material in the same shall be entered in the personal property books and 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.

Mobile homes used and occupied by the owner thereof exclusively for residential purposes and located on land not owned by the owner of the mobile homes shall be assessed on 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.

Mobile homes situate upon property owned by a person other than the owner of the mobile home shall be classified as personal property whether or not said mobile home is permanently affixed to the real estate and unless subject to assessment as Class II property under section eleven of this article or section two, article four of this chapter, shall be assessed as Class III or Class IV personal property, as may be appropriate in the circumstances.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

James L. Davis  
Chairman Senate Committee

Chairman House Committee

Originated in the House.

Takes effect July 1, 1979.

J. Clark Jr.  
Clerk of the Senate

Clerk of the House of Delegates

W. B. Stillwell  
President of the Senate

Speaker House of Delegates

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

John D. Rockefeller  
Governor