

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

(By Mr. Lewis)

— ● —

Passed March 10, 1979

In Effect July 1, 1979 ~~Passage~~



No. 893

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.

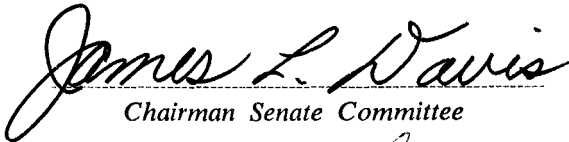
§11-5-11. Mobile homes used by the owner for residential purposes and located on land not owned by the mobile home owner assessed as Class II personal property.

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.

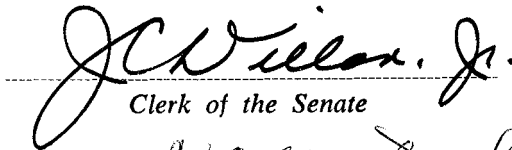
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


Chairman Senate Committee

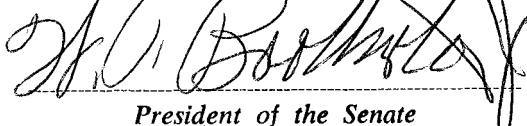

Chairman House Committee

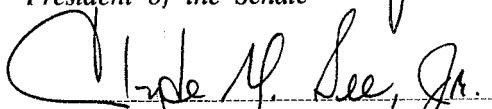
Originated in the House.

Takes effect July 1, 1979.


Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker House of Delegates

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


Governor

RECEIVED

MAR 22 4 31 PM '79

OFFICE OF THE GOVERNOR

RECEIVED

79 MAR 28 PM 12

FILE
EOY. OF STATE