WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1984

ENROLLED

HOUSE BILL No. ...1316...

(by Del. Faircloth)

Passed March 10, 1984
In Effect July 1, 1984
AN ACT to amend and reenact sections two, three and five, article four, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to form of landbooks; definitions used in the assessment of real property; and information to be obtained from landowners by assessor.

Be it enacted by the Legislature of West Virginia:

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

2. (1) All real property or whatever portion thereof in square feet that is 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 or lots
and the local description of the tracts or lots; (6) the amount of taxes assessed against each tract or lot for all purposes.

§11-4-3. Definitions.

1 For the purpose of giving effect to the "Tax Limitations Amendment" this chapter shall be interpreted in accordance with the following definitions, unless the context clearly requires a different meaning:

2 "Owner" shall mean the person who is possessed of the freehold, whether in fee or for life. A person seized or entitled in fee subject to a mortgage or deed of trust securing a debt or liability shall be deemed the owner until the mortgagee or trustee takes possession, after which such mortgagee or trustee shall be deemed the owner. A person who has an equitable estate of freehold, or is a purchaser of a freehold estate who is in possession before transfer of legal title shall also be deemed the owner.

3 "Used and occupied by the owner thereof exclusively for residential purpose" shall mean actual habitation by the owner of all or a portion of a parcel of real property as a place of abode to the exclusion of any commercial use. If a license is required for an activity on the premises or if an activity is conducted thereon which involves the use of equipment of a character not commonly employed solely for domestic as distinguished from commercial purposes, the use shall not be construed to be exclusively residential.

4 "Farm" shall mean a tract or contiguous tracts of land used for agriculture, horticulture or grazing.

5 "Occupied and cultivated" shall mean subjected as a unit to farm purposes, whether used for habitation or not, and although parts may be lying fallow, in timber or in wastelands.

§11-4-5. Information to be obtained from landowners by assessor; corrections in landbook of previous year.

1 The assessor and his deputies shall annually, when listing and assessing personal and real property, make diligent inquiry of every resident landowner, and of the resident
agents of any nonresident landowner, as to the number of
acres of land owned by them, the number of acres in each
tract, and the number of town lots owned by them, and the
value per acre of each tract and the local description thereof,
and the value and location of the town lots.

They shall determine the nature and extent of the interest
of the owner, whether in fee and undivided or otherwise,
and the character of use to which the property is put, whether
residential or agricultural or otherwise. They shall also in-
quire of such owners or agents whether the entries charged
against them in the landbooks of the previous year are cor-
rect, whether any part thereof ought to be transferred to any
other person, and if so to whom, and the nature of the
evidence to authorize such transfer; also, whether any other
land in the county ought to be charged to such resident or non-
resident, and whether the description given to any tract of land
or town lot in the book of the previous year is incorrectly
given. It shall be the duty of such owners and agents to
answer all of such inquiries on oath. The assessor shall pro-
vide for himself, and for each one of his deputies, a copy of so
much of the land book of the previous year as contains a list
of the land in the tax districts severally apportioned to them,
and shall note in such copies such changes and corrections
as ought to be made in the land book of the previous year,
according to the information obtained. The deputy assessor
shall report any such changes and corrections, as appear to
them should be made, to the assessor at some of the stated
meetings provided for. The assessor shall make such use of
the information so obtained as he can properly make, con-
sistent with the other provisions of this chapter, in making
out the landbook of the county for the current year.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

James D. Davis  
Chairman Senate Committee

Donald Anello  
Chairman House Committee

Originating in the House.

Takes effect July 1, 1984.

Seth C. Walters  
Clerk of the Senate

Donald L. Hoopes  
Clerk of the House of Delegates

Warren L. McHarg  
President of the Senate

John M. Bye, Jr.  
Speaker House of Delegates

The within is approved this the 30th  

day of March, 1984.

J. A. Declerq  
Governor