

No: 1316

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OFFICE OF THE GOVERNOR

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1984



ENROLLED

HOUSE BILL No. 1316

(By Mr. Del. Faircloth)



Passed March 10, 1984

In Effect July 1, 1984



ENROLLED

H. B. 1316

(By DELEGATE 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 commisioner 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 or whatever portion thereof in
5 square feet that is owned, used and occupied by the owner
6 exclusively for residential purposes, including mobile homes,
7 permanently affixed to the land and owned by the owner of
8 the land; (2) all farms including land used for agricul-
9 ture, horticulture and grazing occupied by the owner or
10 bona fide tenant; (3) all other real property; and, for each
11 entry there shall be shown; (4) the value of land, the
12 value of buildings and the aggregate value; (5) the character
13 and estate of the owners, the number of acres or lots

14 and the local description of the tracts or lots; (6) the
15 amount of taxes assessed against each tract or lot for all
16 purposes.

§11-4-3. Definitions.

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

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

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

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

25 "Occupied and cultivated" shall mean subjected as a unit
26 to farm purposes, whether used for habitation or not, and
27 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 list-
2 ing and assessing personal and real property, make diligent
3 inquiry of every resident landowner, and of the resident

4 agents of any nonresident landowner, as to the number of
5 acres of land owned by them, the number of acres in each
6 tract, and the number of town lots owned by them, and the
7 value per acre of each tract and the local description thereof,
8 and the value and location of the town lots.

9 They shall determine the nature and extent of the interest
10 of the owner, whether in fee and undivided or otherwise,
11 and the character of use to which the property is put, whether
12 residential or agricultural or otherwise. They shall also in-
13 quire of such owners or agents whether the entries charged
14 against them in the landbooks of the previous year are cor-
15 rect, whether any part thereof ought to be transferred to any
16 other person, and if so to whom, and the nature of the
17 evidence to authorize such transfer; also, whether any other
18 land in the county ought to be charged to such resident or non-
19 resident, and whether the description given to any tract of land
20 or town lot in the book of the previous year is incorrectly
21 given. It shall be the duty of such owners and agents to
22 answer all of such inquiries on oath. The assessor shall pro-
23 vide for himself, and for each one of his deputies, a copy of so
24 much of the land book of the previous year as contains a list
25 of the land in the tax districts severally apportioned to them,
26 and shall note in such copies such changes and corrections
27 as ought to be made in the land book of the previous year,
28 according to the information obtained. The deputy assessor
29 shall report any such changes and corrections, as appear to
30 them should be made, to the assessor at some of the stated
31 meetings provided for. The assessor shall make such use of
32 the information so obtained as he can properly make, con-
33 sistent with the other provisions of this chapter, in making
34 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 L. Davis

Chairman Senate Committee

Donald Anello

Chairman House Committee

Originating in the House.

Takes effect July 1, 1984.

Jode C. Galt

Clerk of the Senate

Donald L. Kopp

Clerk of the House of Delegates
Warren L. McAfee

President of the Senate

W. M. See, Jr.

Speaker House of Delegates

The within *is approved* this the *30*
day of *March*, 1984.

John A. Dyer

Governor

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