WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 1992

ENROLLED

HOUSE BILL No. H758

(By Delegate Mezzatesta)

Passed March 7, 1992

In Effect From Passage
AN ACT to amend article one-a, chapter nineteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section six, relating to legislative findings; payment of annual fee by owners of farm woodlands, farm woodlots, residential woodlands, timberland and managed timberland to benefit the division of forestry; amount of annual fees; issuance of stamps; forwarding of fees to state treasury; expenditures of fees; transfer and appropriation of excess funds; uses of the funds; reports by county assessors; and promulgation of rules.

Be it enacted by the Legislature of West Virginia:

That article one-a, chapter nineteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, designated section six, to read as follows:

ARTICLE 1A. DIVISION OF FORESTRY.

§19-1A-6. Payment of annual fee by owners of farm woodlands, farm woodlots, residential woodlands, timberland and managed timberland to benefit division of forestry.

(a) Legislative findings. — The Legislature finds that the division of forestry provides vital services to private, nonindustrial owners of wooded land and hereby declares that it is the policy of this state to assist
woodland owners in the protection, conservation and
enhancement of their wooded lands by facilitating
cooperative efforts to protect all of the wooded lands of
the state from insect depredation, tree disease and forest
fires and to provide technical forestry assistance to
individual private owners in the management and
protection of their wooded lands.

(b) **Assessment of annual fee to benefit division of
forestry.** — Any owner of real property assessed as farm
woodlands, farm woodlots, residential woodlands,
timberland or managed timberland shall pay an annual
fee to be included on the property tax bill for the farm
woodland, farm woodlot, residential woodland, timber-
land or managed timberland. The owner shall pay the
fee to the sheriff when the ad valorem property taxes
on the property for the first half of the then current year
are paid to the sheriff.

The fee for each parcel of property assessed in whole
or in part as farm woodland, farm woodlot or residential
woodland, as those types of property are defined in
accordance with regulations promulgated or to be
promulgated by the department of tax and revenue, is
two dollars per year: Provided, That no owner shall pay
a fee on more than three parcels of the above-described
property situate in the same county. The fee for each
parcel of property assessed in whole or in part as
timberland or managed timberland, as those types of
property are defined in accordance with regulations
promulgated by the department of tax and revenue, is
ten dollars per year: Provided, however, That no owner
shall pay a fee on more than twenty parcels of timber-
land and managed timberland situate in the same
county.

No owner shall pay more than one fee for any one
parcel in any county. If an owner has property taxes
assessed against any individual parcel in more than one
of the classifications against which a fee is charged
under this section, the owner shall pay the highest
applicable fee for that parcel.

Upon payment of the fee, the sheriff shall affix a
stamp to the appropriate property tax receipt. The
stamp shall be designed by the director of the division
of forestry and a sufficient number of stamps shall be
provided to each county sheriff.

The sheriff shall forward the fees collected pursuant
to this section to the state tax commissioner at the same
time that the sheriff remits the revenues from the board
of public works regular levies to the state, and the fees
shall be deposited in a separate account in the state
treasury. Expenditures for the purposes set forth in this
section are not authorized from collections, but are to
be made only through appropriation and in accordance
with the provisions of article three, chapter twelve of
this code and upon fulfillment of the provisions set forth
in article two, chapter five-a of this code.

Amounts collected which are found from time to time
to exceed the funds needed for the purposes set forth in
this section may be transferred to other accounts or
funds and redesignated for other purposes by appropri-
ation of the Legislature.

The purposes of the funds in the account created for
the deposit of the fees required by this section are to
supplement normal funding for the division of forestry
and include, but are not limited to, salaries for division
of forestry employees, implementation of a fire protec-
tion plan, contributions toward costs incurred in
fighting forest fires and training firefighters, other in-
service training, forest resource surveys, purchases of
equipment, insect and tree disease control, reforestation,
silvicultural assistance to private landowners, preserva-
tion of water quality through fire control, erosion
control, reclamation and replanting.

In order for the director of the division of forestry to
project the number of stamps to be required in each
county and the amount of revenue which may be
realized by the fee imposed by this section, each county
assessor shall forward to the state tax commissioner the
number of landowners in the county that own parcels
assessed as (1) managed timberland or timberland and
(2) residential woodland, farm woodlot or farm wood-
lands, and each county assessor shall attempt to estimate how many fees will be paid in each category. The tax commissioner shall review each county's list, make any corrections and additions as may be necessary, notify the appropriate county assessor of any correction or addition, and forward each county's list, as well as statewide totals, to the director of the division of forestry.

The tax commissioner, on or before the first day of July, one thousand nine hundred ninety-two, and thereafter as necessary, shall promulgate such regulations as may be necessary to effectuate the provisions of this section in accordance with article three, chapter twenty-nine-a of this code.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Jameslick
Chairman Senate Committee

Ernest C. Moore
Chairman House Committee

Originating in the House.

Takes effect from passage.

Ralph Fitch
Clerk of the Senate

Donald D. Kopp
Clerk of the House of Delegates

Kurt Banister
President of the Senate

Speaker of the House of Delegates

The within act approved this the 27th day of ______, 1992.

Governor
PRESENTED TO THE
GOVERNOR
Date 3/30/82
Time 2:40 pm