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OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

# WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 1992



# ENROLLED

HOUSE BILL No. 4758

(By Delegate Mezzatesta)



Passed March 7 1992

In Effect From Passage

**ENROLLED**  
**H. B. 4758**  
(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 wood lots, 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.**

- 1 (a) *Legislative findings.* — The Legislature finds that
- 2 the division of forestry provides vital services to private,
- 3 nonindustrial owners of wooded land and hereby
- 4 declares that it is the policy of this state to assist

5 woodland owners in the protection, conservation and  
6 enhancement of their wooded lands by facilitating  
7 cooperative efforts to protect all of the wooded lands of  
8 the state from insect depredation, tree disease and forest  
9 fires and to provide technical forestry assistance to  
10 individual private owners in the management and  
11 protection of their wooded lands.

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

22 The fee for each parcel of property assessed in whole  
23 or in part as farm woodland, farm woodlot or residential  
24 woodland, as those types of property are defined in  
25 accordance with regulations promulgated or to be  
26 promulgated by the department of tax and revenue, is  
27 two dollars per year: *Provided*, That no owner shall pay  
28 a fee on more than three parcels of the above-described  
29 property situate in the same county. The fee for each  
30 parcel of property assessed in whole or in part as  
31 timberland or managed timberland, as those types of  
32 property are defined in accordance with regulations  
33 promulgated by the department of tax and revenue, is  
34 ten dollars per year: *Provided, however*, That no owner  
35 shall pay a fee on more than twenty parcels of timber-  
36 land and managed timberland situate in the same  
37 county.

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

44 Upon payment of the fee, the sheriff shall affix a

45 stamp to the appropriate property tax receipt. The  
46 stamp shall be designed by the director of the division  
47 of forestry and a sufficient number of stamps shall be  
48 provided to each county sheriff.

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

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

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

77 In order for the director of the division of forestry to  
78 project the number of stamps to be required in each  
79 county and the amount of revenue which may be  
80 realized by the fee imposed by this section, each county  
81 assessor shall forward to the state tax commissioner the  
82 number of landowners in the county that own parcels  
83 assessed as (1) managed timberland or timberland and  
84 (2) residential woodland, farm woodlot or farm wood-

85 lands, and each county assessor shall attempt to estimate  
86 how many fees will be paid in each category. The tax  
87 commissioner shall review each county's list, make any  
88 corrections and additions as may be necessary, notify the  
89 appropriate county assessor of any correction or  
90 addition, and forward each county's list, as well as  
91 statewide totals, to the director of the division of  
92 forestry.

93 The tax commissioner, on or before the first day of  
94 July, one thousand nine hundred ninety-two, and  
95 thereafter as necessary, shall promulgate such regula-  
96 tions as may be necessary to effectuate the provisions of  
97 this section in accordance with article three, chapter  
98 twenty-nine-a of this code.

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

*James Beck*

Chairman Senate Committee

*Ernest C. Moore*

Chairman House Committee

Originating in the House.

Takes effect from passage.

*Russell Adams*

Clerk of the Senate

*Donald G. Kopp*

Clerk of the House of Delegates

*Kurt Sandette*

President of the Senate

*Robert C. Byrd*

Speaker of the House of Delegates

The within *is approved* this the *27th* day of *March*, 1992.

*Mark W. Warner*  
Governor

PRESENTED TO THE

GOVERNOR

Date 3/26/92

Time 2:40 pm