WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1995

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ENROLLED

Com. Sub. for

HOUSE BILL No. 2434

(By Delegates Rippe, Trump, Luch, Street)

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Passed March 11, 1995

In Effect 90 days from Passage
ENROLLED

COMMITTEE SUBSTITUTE

FOR

H. B. 2434

(BY DELEGATES RIGGS, TRUMP, LINCH AND STATON)

[Passed March 11, 1995; in effect ninety days from passage.]

AN ACT to amend and reenact section three, article four, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to including real property designated as "wetlands" in the definition of "farm" which is Class II property for tax and levy purposes.

Be it enacted by the Legislature of West Virginia:

That section three, 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.

§11-4-3. 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:

5 "Owner" means 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 is 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 is also deemed the owner.

"Used and occupied by the owner thereof exclusively
for residential purpose" means 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 may not be construed to be exclusively residential.

"Farm" means a tract or contiguous tracts of land used
for agriculture, horticulture or grazing and includes all
real property designated as "wetlands" by the United States
army corps of engineers or the United States fish and
wildlife service.

"Occupied and cultivated" means 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.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House. Takes effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within _______________ this the ________ day of ______________________, 1995.

Governor
PRESENTED TO THE
GOVERNOR
Date 3/34/55
Time 9:31 A.M.