WEST VIRGINIA LEGISLATURE
SECOND REGULAR SESSION, 2000

ENROLLED

COMMITTEE SUBSTITUTE
FOR
House Bill No. 2776
(By Delegates Trump, Staton and Willison)

Passed March 11, 2000

In Effect Ninety Days from Passage
ENROLLED

COMMITTEE SUBSTITUTE

FOR

H. B. 2776

(BY DELEGATES TRUMP, STATON AND WILLISON)

[Passed March 11, 2000; in effect ninety days from passage.]

AN ACT to amend and reenact section two, article one-c, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating generally to taxation of real property; and amending the definitions used in the managed timberland program to render ineligible for the managed timberland tax preference, property which is part an approved or exempted subdivision under a county planning ordinance and also to exclude from managed timberland treatment real estate which is restricted or zoned in a way that it cannot be used for the commercial production of timber.

Be it enacted by the Legislature of West Virginia:

That section two, article one-c, 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 1C. FAIR AND EQUITABLE PROPERTY VALUATION.

§11-1C-2. Definitions.

For the purposes of this article, the following words shall have the meanings hereafter ascribed to them unless the context clearly indicates otherwise:

(a) “Timberland” means any surface real property except farm woodlots of not less than ten contiguous acres which is primarily in forest and which, in consideration of their size, has sufficient numbers of commercially valuable species of trees to constitute at least forty percent normal stocking of forest trees which are well distributed over the growing site.

(b) “Managed timberland” means surface real property, except farm woodlots, of not less than ten contiguous acres which is devoted primarily to forest use and which, in consideration of their size, has sufficient numbers of commercially valuable species of trees to constitute at least forty percent normal stocking of forest trees which are well distributed over the growing site, and that is managed pursuant to a plan provided for in section ten of this article. Provided, That none of the following may be considered as managed timberland within the meaning of this article:

1. Any tract or parcel of real estate, regardless of its size, which is part of any subdivision that is approved or exempted from approval pursuant to the provisions of a planning ordinance adopted under the provisions of article twenty-four of chapter eight of this code; or

2. Any tract or parcel of real estate, regardless of its size, which is subject to a deed restriction, deed covenant or zoning regulation which limits the use of that real estate in a way that precludes the commercial production and harvesting of timber upon it.
(c) “Tax commissioner”, “commissioner” or “tax department” means the state tax commissioner or a designee of the state tax commissioner.

(d) “Valuation commission” or “commission” means the commission created in section three of this article.

(e) “County board of education” or “board” means the duly elected board of education of each county.

(f) “Farm woodlot” means that portion of a farm in timber but may not include land used primarily for the growing of timber for commercial purposes except that Christmas trees, or nursery stock and woodland products, such as nuts or fruits harvested for human consumption, shall be considered farm products and not timber products.

(g) “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 trust 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.

The definitions in subdivisions (f) and (g) of this section shall apply to tax years beginning on or after the first day of January, two thousand one.
That Joint Committee on Enrolled Bills hereby certifies that the
foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

In 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 approved this the 2nd day of

Governor
PRESENTED TO THE

GOVERNOR

Date 3/16/07
Time 12:35PM