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OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

**WEST VIRGINIA LEGISLATURE**

REGULAR SESSION, 2000



**ENROLLED**

*Revised Committee Substitute for Committee Substitute for*  
**SENATE BILL NO. 79**

**(By Senator *Craig, et al* \_\_\_\_\_ )**



**PASSED March 11, 2000**

**In Effect ninety days from Passage**

# ENROLLED

REVISED

COMMITTEE SUBSTITUTE

FOR

COMMITTEE SUBSTITUTE

FOR

## **Senate Bill No. 79**

(SENATORS CRAIGO, BALL, KESSLER, BOWMAN, ANDERSON,  
DITTMAR, ROSS, PLYMALE AND SHARPE, *original sponsors*)

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

AN ACT to amend and reenact section one-b, article three, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to specifying a fair methodology for the appraisal of real property undergoing development; setting forth definitions; establishing factor for valuation; providing that the sale or development of one lot within a recorded plan shall not be the sole factor

in valuing the remaining property for ad valorem real property tax purposes; and setting effective dates.

*Be it enacted by the Legislature of West Virginia:*

That section one-b, article three, 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 3. ASSESSMENTS GENERALLY.**

**§11-3-1b. Recordation of plat or designation of land use not to be basis for assessment; factors for valuation; legislative rule; effective dates.**

1 (a) The recordation of a plan or plat, or the designation  
2 of proposed land use by a county or municipal planning  
3 authority, shall not be used by the assessor as a basis in the  
4 valuation or assessment of real property for the purposes  
5 of taxation, except as hereafter provided. The valuation of  
6 real property contained in a recorded plan or plat is as  
7 follows:

8 (1) When a lot or parcel within a recorded plan or plat is  
9 sold, that lot shall be revalued by the county assessor or  
10 tax commissioner. In no event may the remaining lots  
11 within the recorded plan or plat be automatically revalued  
12 solely based upon the sale of other lots within the recorded  
13 plan or plat.

14 (2) When land contained within a recorded plan or plat  
15 is first developed and actually used for a commercial,  
16 residential or industrial purpose, the land shall be reval-  
17 ued by the county assessor or the tax commissioner,  
18 depending upon whoever has authority over the land, but  
19 in no event may the remaining lots within the recorded  
20 plan or plat be automatically revalued solely based upon  
21 the sale of other lots within the recorded plan or plat.

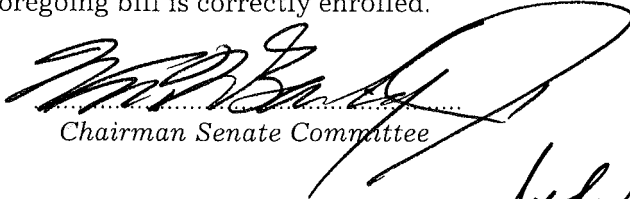
22 (b) For valuation of the remaining lots or parcels or  
23 undeveloped portion within the recorded plan or plat, the  
24 following factors shall be taken into consideration in  
25 determining the valuation: (1) Availability of improved  
26 roads; (2) availability of sewage disposal and drinking  
27 water supply, including, but not limited to, the use of such  
28 factors as availability of public water and sewage systems,  
29 private water systems, water wells, private sewage and  
30 septic systems or potential private sewage and septic  
31 systems; (3) availability of electrical, telephone and other  
32 utility services; and (4) percentage of completion of  
33 improvements and infrastructure development. The  
34 assessor shall annually determine the percentage of  
35 completion of improvements and infrastructure develop-  
36 ment. The tax commissioner shall propose a legislative rule  
37 for submission to the Legislature pursuant to the provi-  
38 sions of article three, chapter twenty-nine-a of this code,  
39 which rule shall describe in detail the methodology and  
40 use of the factors set out above, as well as any other  
41 factors determined by the tax commissioner to be applica-  
42 ble, for valuation of percentage of completion of improve-  
43 ments and infrastructure development. The remaining lots  
44 or parcels or undeveloped portion within the recorded plan  
45 or plat are not managed timberland for purposes of  
46 valuation of management timberland under section eleven  
47 and eleven-a, article one-c, of this chapter. For purposes  
48 of classification of property for levy purposes under  
49 section five, article eight of this chapter, developed lots or  
50 parcels shall not be reclassified from Class III to Class II or  
51 from Class IV to Class II until the developed lot or parcel  
52 is used and occupied by the owner thereof exclusively for  
53 residential purposes as defined in section three, article  
54 four of this chapter.

55 (c) The designation of proposed land use by a county or  
56 municipal planning authority may not be used or consid-  
57 ered by an assessor in determining the appraised value of

58 property included under a designation of proposed land  
59 use by a county or municipal planning authority until such  
60 time as the actual use of the real property has changed to  
61 correspond to the proposed use. For purposes of this  
62 subsection, the actual use of real property shall be treated  
63 as having changed to correspond to the proposed use as  
64 improvements on the property necessary for the proposed  
65 use are completed: *Provided*, That in valuing the property  
66 before its change to actual use, the assessor may consider  
67 the factors described in subsection (b) of this section.

68 (d) The amendments made to this section by the Legisla-  
69 ture in two thousand shall become effective on the first  
70 day of July, two thousand, and shall be effective as to all  
71 plans or plats filed after the thirtieth day of June, two  
72 thousand. The provisions of the amendments made to this  
73 section in two thousand do not apply to unsold lots or  
74 parcels or undeveloped land contained within recorded  
75 plans or plats which were recorded prior to the first day of  
76 July, two thousand: *Provided*, That in no event may the  
77 appraised value of unsold lots or parcels or undeveloped  
78 land contained within these recorded plans or plats be less  
79 than their appraised value as of the first day of July, two  
80 thousand.

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



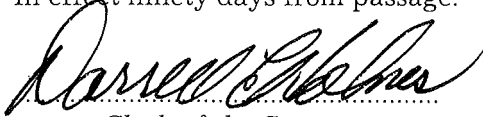
Chairman Senate Committee



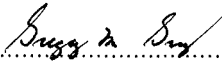
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.



Clerk of the Senate



Clerk of the House of Delegates



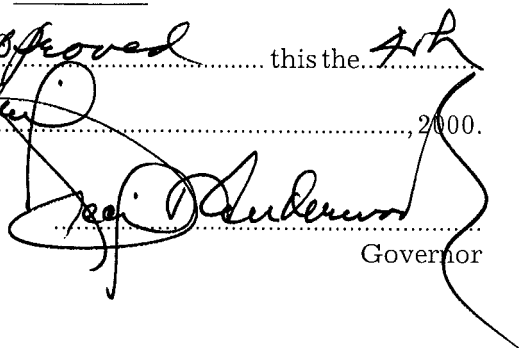
President of the Senate



Speaker House of Delegates

The within approved this the 17th

Day of April, 2000.



Governor

PRESENTED TO THE

GOVERNOR

Date 3/23/00

Time 3:58 pm