Enrolled
Senate Bill 298

By Senators Blair, Boley, Boso, Drennan, Facemire, Ferns, Gaunch, Maroney, Palumbo, Plymale, Prezioso, and Stollings

[Passed March 8, 2018; in effect 90 days from passage]
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AN ACT to amend and reenact §11-4-2 of the Code of West Virginia, 1931, as amended, relating to authorizing county assessors to make separate entries in their landbooks when real property is partly used for exempt, and partly for nonexempt, purposes.

Be it enacted by the Legislature of West Virginia:

ARTICLE 4. ASSESSMENT OF REAL PROPERTY.

§11-4-2. Form of landbooks.

The Tax Commissioner shall prescribe a form of landbook and the information and itemization to be entered therein, which shall include separate entries of: (1) All real property or whatever portion thereof in square feet that is owned, used, and occupied by the owner exclusively for residential purposes, including mobile homes, permanently affixed to the land and owned by the owner of the land; (2) all real property or whatever portion thereof in square feet that is owned by an organization that is exempt from federal income taxes under 26 U. S. C. §501(c)(3) or 501(c)(4) and used primarily and immediately for a purpose that is exempt from tax under §11-3-9 of this code; (3) all real property or whatever portion thereof in square feet that is owned by an organization that is exempt from federal income taxes under 26 U. S. C. §501(c)(3) or 501(c)(4) and that is not used primarily and immediately for a purpose that is exempt from tax under §11-3-9 of this code; (4) all farms including land used for agriculture, horticulture, and grazing occupied by the owner or bona fide tenant; (5) and all other real property. For each entry there shall be shown: (A) The value of land, the value of buildings, and the aggregate value; (B) the character and estate of the owners, the number of acres or lots, and the local description of the tracts or lots; and (C) the amount of taxes assessed against each tract or lot for all purposes.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

[Signatures]

Chairman, Senate Committee

Member

Chairman, House Committee

Originated in the Senate.

In effect 90 days from passage.

[Signatures]

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within is approved this the 2nd Day of March, 2018.

Governor
PRESENTED TO THE GOVERNOR

MAR 20 2018

Time 3:03 PM