

WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

ENROLLED

House Bill 2309

BY DELEGATE HOWELL

[Passed March 3, 2023; in effect ninety days from passage.]

FILED

2023 MAR 29 P 5:15

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SECRETARY OF STATE

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1 AN ACT to amend and reenact §11-1C-11 of the Code of West Virginia, 1931, as amended,
2 relating to the creation of an online renewal process for the Managed Timberland Program
3 of the West Virginia Division of Forestry; creating a deadline for the Division of Forestry to
4 maintain an online renewal application form; providing guidelines for initial information on
5 the form; ensuring the submission of the form is of no cost to the individual; and preserving
6 any costs for the initial application that is used by the West Virginia Division of Forestry.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1C. FAIR AND EQUITABLE PROPERTY VALUATION.

**§11-1C-11. Managed timberland; findings, purposes and declaration of legislative intent;
implementation; inspection and determination of qualification; creation of online
application renewal form.**

1 (a) The Legislature finds and declares that the public welfare is enhanced by encouraging
2 and sustaining the abundance of high quality forest land within the state; that economic pressures
3 may force industrial, residential or other land development inconsistent with sustaining the forests;
4 and that tax policy should provide an incentive for private owners of forest land to preserve the
5 character and use of land as forest land and to make management decisions which enhance the
6 quality of the future forest.

7 (b) In exercising the authority granted by the provisions of section fifty-three, article VI of
8 the Constitution of West Virginia, the Legislature makes the following declarations of its intent:

9 (1) Notwithstanding the provisions of section twenty-four, article three of this chapter,
10 timberland certified by the Division of Forestry as managed timberland shall be valued as
11 managed timberland as provided in this article when it is managed under a cooperative contract
12 with the Division of Forestry and the certification has not been surrendered by the owner of the
13 property or revoked by the director of the Division of Forestry.

14 The Division of Forestry shall, at the time of contracting, notify the owner that the owner
15 shall incur a penalty as set forth in section five-a, article three of this chapter if the owner fails to
16 provide written notice to the county assessor of a change in use of the managed timberland.

17 (2) Property certified as managed timberland which prior to certification is properly taxed
18 in Class II, as defined in section five, article eight of this chapter and section one, article X of the
19 Constitution of West Virginia, may not be reclassified to Class III or Class IV, as defined in section
20 five, article eight of this chapter, merely because the property is certified as managed timberland
21 unless there is some other event or change in the use of the property that disqualifies it from being
22 taxed in Class II.

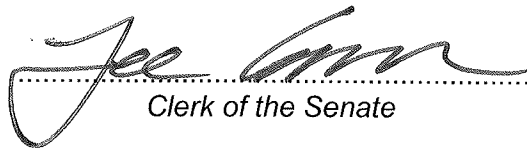
23 (c) To aid the Legislature in assessing the impact of the managed timberland program on
24 the State of West Virginia, the Division of Forestry and the Tax Commissioner, on or before
25 December 31, 2001, and on December 31, each year thereafter, shall report in writing to the Joint
26 Committee on Government and Finance of the Legislature or its designated subcommittee. The
27 Tax Commissioner shall include in his or her report a complete and accurate assessment of the
28 impact of the managed timberland program on the tax collections of the state, including projected
29 increases or decreases in tax collection. The Division of Forestry shall include in its report detailed
30 information on the number of acres designated as managed timberland and any identified impacts
31 of the program on the state's timber industry.

32 (d) In order to expedite the renewal process for the Managed Timberland Program, the
33 Division of Forestry shall create and maintain an online renewal process no later than October 1,
34 2023. The first question on the online renewal form shall read "Has your information from last
35 year changed?" If the answer is no, then the individual using the online renewal form shall have
36 to check a box and submit the form, and that shall be a completed renewal application. If an
37 individual's information has changed, then the individual shall have a space on the online form to
38 complete that summarizes those changes. There shall be no charge to the individual for any

39 submission of an online renewal form. This section does not affect the costs associated with the
40 initial application.

The Clerk of the House of Delegates and the Clerk of the Senate hereby certify that the foregoing bill is correctly enrolled.


Clerk of the House of Delegates

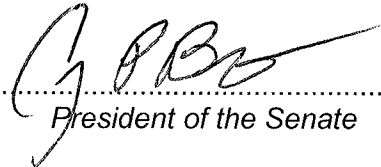

Clerk of the Senate

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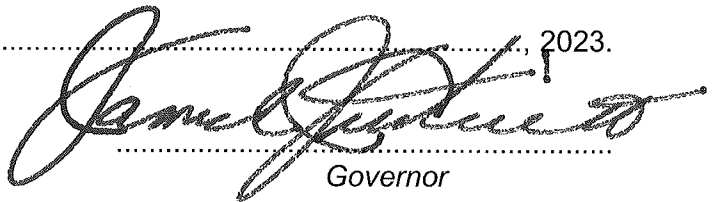
Originated in the House of Delegates.

In effect ninety days from passage.


Speaker of the House of Delegates


President of the Senate

The within is approved this the 29th
Day of March, 2023.


Governor

PRESENTED TO THE GOVERNOR

MAR 09 2023

Time 10:24 am