

Important Farm Application

Instructions:

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WV Code 11-1A-10 – Valuation of Farm Property.
State Legislature Regulations –
Title 110 Series 1A-1991
(Numbers in bold, with parenthesis are reference
to the State Legislature Regulations)

FILING

The Farm Census/Farm Use Valuation Application must be filed between July 1st and September 1st each year. Failure to file or applications received after the deadline of September 1st will result in your property being appraised at market value.

If you did not file or were denied last year, please complete the top portion of the farm application with your name, address and phone number. If you are the farmer write "self-farm" in the section that reads *Name of Operator*.

Complete all sections that apply to the farm operation. All questions must be answered accurately. The information given is based on the 12 months prior to July 1st of the current year.

When listing parcels in the farm, please take the time to allocate the acreage according to the use of land using your best judgment (pasture, cropland, woodland and wasteland). **Be certain to list all parcels involved in the farm operation.** You may obtain your map and parcel ID information from your tax statements. Failure to do so will result in farm valuation not being applied to the missed parcel(s).

LEASING YOUR PROPERTY FOR FARM

If you lease or rent your property, a farm application is required to be filed by the land owner. **Legislative Rule 110-1A (2.5.11)** List the lessee's name, address and phone number in the section that reads *Name of Operator*. Contact the lessee, if necessary to obtain the required information needed to complete your application.

Qualifications

Legislative Rule 110-1A (2.6.3.4.4.a) Less than five (5) acres, you must produce at least \$500 or more in sales. (Proof of sales *must* be provided)

Legislative Rule 110-1A (2.6.3.4.4.b) Five (5) acres or more, you must have at least \$1000 in sales, use or consumption of agriculture products. (Proof of sales, use or consumption *must* be provided)

SUPPLEMENTAL INFORMATION

A Supplemental Information sheet is included with the yearly Farm Application mailed out. Farmland owners who lease or rent land to others for the purposes of farming must report, annually, the name and address of those persons farming the land. In addition, the owner is asked to provide the number of acres rented, rent per acre or annual rent amount.

This information is used only to determine the per acre calculation of local reduced farmland valuation.

SHEEP AND GOAT TAX

The County Assessor and his/her deputies of each county are *required* to collect one dollar (\$1.00) on all breeding age sheep and goats.

BEEES

Certificate of Apiary Registration *must* be included with the farm application.

(West Virginia Code 19-3-4) requires all persons keeping bees in the State of West Virginia to apply for a Certificate of Apiary Registration from the Commissioner of Agriculture on an annual basis. Certificate of Apiary Registration expires on December 31st of each year and must be renewed annually.

FARM USE VEHICLES

(West Virginia Tax Code 17A-3-2)

Decals are furnished by the DMV and sold by the Assessor's Office for \$2.00. If you use a vehicle strictly for farm use, you can purchase a farm decal that **replaces the need for a license and inspection sticker, provided** you filed a Farm Use Valuation Application and were approved. Farm vehicles are any vehicles used in a farm operation which includes trucks and trailers.

1. Farm vehicles may run 35 miles on the highway.
2. May run from sunrise to sunset
3. Must have **insurance coverage** as required by law.
4. Words "FARM USE" must appear in **10" letter on both sides** of the vehicle.
5. The decal must be displayed on the lower driver's side of the windshield.

COMMON QUESTIONS

Does sale of firewood qualify for farm status?

Firewood sales may be used *towards* the production value but **must be casual, small quantities**. This **cannot** be the only source of agriculture production income.

Does property under a LLC, LTD, LLP, etc. qualify for farm status?

If the owner a property is a business, this automatically disqualifies said business unless said business can prove their **primary activity is farming**. The burden of proof is on the property owner to prove that farming is their business activity.

Legislative Rule 110-1A (2.6.6.3.C.2.b) In part says...Property owned by a corporation or an unincorporated business is not considered a farm or land used for farming purposes unless the **principle activity of the corporation or unincorporated business is the business of farming...**

Do pleasure horses qualify for farm status?

If you have a pleasure horse and **must purchase** hay to feed the horse, this **would not qualify**. If **you produce** the hay that is fed to the pleasure horse with a value of \$1,000 or more this **would qualify**. If you rent pasture for pleasure horses, (totaling \$1,000 annually), this **would qualify**. **Legislative Rule 110-1A (2.5.15. Grazing)** the term "grazing" shall mean the use of land for pasturage.

Does a garden qualify for farm status?

Property of **5 acres or more** who report as "garden only" **must** have at least \$1,000 in **sales, use or consumption** of agriculture products. (Proof of sale, use or consumption *must* be provided). **\$500 in sales** is required for anything **less than 5 acres**. (Use or consumption **does not qualify**)

Do rental properties qualify for farm?

This would depend on the income generated. *Example;* if the house is rented for \$500 a month, (\$6,000 annually), farm production would have to be \$3,000 or more in sales, use or consumption of agriculture products.

This rule applies to any leasing activity.

Example; cell towers & billboards
Legislative Rule 110-1A (2.6.3.5) the annual wholesale of such farm commodities or products **must be fifty (50%) or more** of the annual gross income derived from surface land use of the property.