

WEST VIRGINIA
SECRETARY OF STATE
KEN HECHLER
ADMINISTRATIVE LAW DIVISION

Form #6

FILED
MAY 28 AM 10:15
SECRETARY OF STATE

NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE RULE AUTHORIZED
BY THE WEST VIRGINIA LEGISLATURE.

AGENCY: TAX DEPARTMENT TITLE NUMBER: 110

AMENDMENT TO AN EXISTING RULE: YES___, NO X

IF YES, SERIES NUMBER OF RULE BEING AMENDED: _____

TITLE OF RULE BEING AMENDED: _____

IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED: 1b

TITLE OF RULE BEING PROPOSED: LISTING OF INTERESTS IN NATURAL

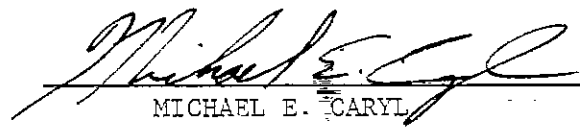
RESOURCES FOR PURPOSES OF THE FIRST STATEWIDE REAPPRAISAL AS
REQUIRED BY W. VA. CODE § 11-1A-4, 11-1A-5 AND 11-1A-26, AND
PROVISION OF PENALTIES FOR FAILURE TO FILE THE REQUIRED RETURN
AS AUTHORIZED BY W. VA. CODE § 11-1A-25

THE ABOVE RULE HAS BEEN AUTHORIZED BY THE WEST VIRGINIA LEGISLATURE.

AUTHORIZATION IS CITED IN (house or senate bill number) S.B. 761

SECTION 64-2-11(1a)(1)(b), PASSED ON MAY 13, 1987

THIS RULE IS FILED WITH THE SECRETARY OF STATE. THIS RULE BECOMES EFFECTIVE ON
THE FOLLOWING DATE: JUNE 12, 1987



MICHAEL E. CARYL
STATE TAX COMMISSIONER

State Tax Department
Leg. Reg. 11-1A
Series IA

EMERGENCY

WEST VIRGINIA LEGISLATIVE REGULATIONS

STATE TAX DEPARTMENT

Chapter 11-1A
Series IA
(1985)

Subject: Appraisal of Property for Periodic Statewide
Reappraisals Listing Interests in Natural
Resources

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Section 4. Identification of Property to be Appraised; Persons Required to Make Returns.

4.1 General. -- The form designed or designated and provided by the Tax Commissioner shall be utilized for the orderly listing of all freehold interests in subsurface natural resources in West Virginia for the purpose of the first statewide reappraisal.

4.2 Definitions. -- For the purpose of article 1A, chapter 11 of the West Virginia Code, the following terms shall have the meaning ascribed herein unless the context in which the term is used clearly requires another meaning.

4.2.1 "Person" means and includes individuals as well as corporations, societies, associations and partnerships. See W. Va. Code § 2-2-10(i) (1973) defining generally terms used in the West Virginia Code.

4.2.2 "Subsurface natural resources" means both known deposits of coal, oil, natural gas and minor minerals located below the surface of the earth and those deposits for which mining and/or drilling permits have been obtained.

4.2.3 "Tax Commissioner" is the State Tax Commissioner of West Virginia or his designate, and the mailing address for the Tax Commissioner's office is P.O. Box 2389, Charleston, WV 25328.

4.3 Due Date of Return. -- On or before October 15, 1984, the Tax Commissioner shall mail to all prospective taxpayers the tax return to be utilized for the listing of freehold interests in all real property having subsurface natural resources. Every person who on July 1, 1983, owned, held, possessed or controlled a freehold interest in real property containing subsurface natural resources shall prepare and file on or before December 15, 1984, the return itemizing and describing such property. If required by the Tax Commissioner, a supplemental appraisal return shall be filed within thirty days after written demand therefore is mailed, postage prepaid to the last known address of the person who owned, held, possessed or controlled a freehold interest in the above stated property. All returns required by this section to be filed shall be filed directly with the Tax Commissioner.

4.4 Persons Required to File Return.

4.4.1 The return required is a written list of questions which the Tax Commissioner may ask of taxpayers under the authority of W. Va. Code § 11-3-10 (1983) and which is described in the foregoing section 4.3, and it shall be filed by every person who on July 1, 1983, owned a freehold interest in subsurface natural resources,

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Series IA
Section 4.4.1

such persons among other means being determined as those who as of July 1, 1983, had applied for or had been granted mining and/or drilling permits through the Department of Natural Resources or the Department of Mines. Additionally, the return shall be filed by every person who held, possessed or controlled a freehold interest in sub-surface natural resources on July 1, 1983, as:

- 4.4.1.1 executor;
- 4.4.1.2 administrator;
- 4.4.1.3 guardian;
- 4.4.1.4 trustee;
- 4.4.1.5 receiver;
- 4.4.1.6 agent;
- 4.4.1.7 partner;
- 4.4.1.8 attorney;
- 4.4.1.9 president or accounting officer of a corporation;
- 4.4.1.10 consignee;
- 4.4.1.11 broker; or
- 4.4.1.12 any other person who holds, possesses or controls such an interest in any representative or fiduciary capacity.

4.4.2 The return required by the Tax Commissioner under the authority of W. Va. Code § 11-3-10 (1983) and described in the foregoing section 4.03 shall be made and the information furnished:

4.4.2.1 With respect to an individual who is deceased, by his or her executor, administrator or other person charged with the property of such decedent;

4.4.2.2 With respect to a person under a disability who is unable to make a return, by a duly authorized agent, other person charged with the care of the person or property of such individual: Provided, That this subdivision shall not apply in the case of a receiver appointed by authority of law in possession of only a part of the property of such an individual;

4.4.2.3 With respect to a case where a receiver,

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trustee in bankruptcy, or assignee by order of a court of competent jurisdiction, by operation of law or otherwise in possession of or holds title to all or substantially all of the property or business of a corporation, whether or not such property or business is being operated, such receiver, trustee, or assignee shall make the return for such corporation in the same manner and form as corporations are required to make such returns;

4.4.2.4 With respect to property of an estate or a trust, the return shall be made by the fiduciary thereof; and

4.4.2.5 With respect to property of a married person who is absent from the State, the return shall be made by his or her spouse.

Section 25. Failure To List Property, Etc.; Collection of Penalties and Forfeitures.

25.1 In General. -- Any person whose duty it is to list any freehold interest in subsurface natural resources for the purpose of appraisal shall forfeit not less than \$25.00 nor more than \$100.00 if such person shall have:

25.1.1 Refused to furnish a proper list,

25.1.2 Refused to list within the time required by law and within thirty (30) days after written demand therefore,

25.1.3 Refused to answer any question asked by the assessor or the tax commissioner,

25.1.4 Answered falsely any question asked by the assessor or the tax commissioner, or

25.1.5 Refused to deliver any other statement required by law.

25.2. Additional Penalties. -- In addition to the foregoing statutory penalties, if such person shall have failed to properly file the return by April 15, 1985, a true list of all interests in natural resources which should be appraised:

25.2.1 The tax commissioner shall forthwith proceed to appraise the value of such interest or interests;

25.2.2 The person shall forfeit one percent (1%) of the value of the interest or interests not returned or otherwise taxed in this state; and,

25.2.3 The person shall be denied all remedy provided by law for the correction of any appraisal made by the tax commissioner.

25.3. Apportionment of Funds Collected. -- The sheriff shall apportion among all taxing units entitled to the funds all funds collected: Provided, such apportionment shall be in proportion to the rates of taxation for each such levying unit for the year in which the judgment was obtained bears to the sum of the rates of all.

25.4. Lien Preference. -- A judgment recovered under W. Va. Code § 11-1A-25 and pursuant to article two, chapter eleven A of this code shall be a lien in preference to any other lien, from the time of service of notice, and it shall be a lien upon all real estate and personal property of the defaulting taxpayer, regardless of when acquired.

EMERGENCY LEGISLATIVE
WEST VIRGINIA ADMINISTRATIVE REGULATIONS
STATE TAX DEPARTMENT
Chapter 11-1A
Series IA
(1985)

Subject: Natural Resources Property Tax Return

Index

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H. B. 2566

Delegate Knight

(By _____)

February 4, 1987

(Introduced _____; referred to the

the Judiciary

Committee on _____)

A BILL to amend and reenact section eleven (one-a)(one), article two, chapter sixty-four of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to authorizing the state tax commissioner to promulgate legislative rules relating to a listing of interests in natural resources for the first statewide reappraisal and providing for penalties.

Be it enacted by the Legislature of West Virginia:

That section eleven (one-a)(one), article two, chapter sixty-four of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 2. EXECUTIVE AGENCY AUTHORIZATION TO PROMULGATE LEGISLATIVE RULES.

§64-2-11(1a)(1). State tax commissioner.

(a) The legislative rules filed in the state register on the twelfth day of March, one thousand nine hundred eighty-five,

2566

1 relating to the state tax commissioner (identification and
2 appraisal of farmland subsequent to the base year of statewide
3 reappraisal) are authorized and directed to be promulgated with
4 the following amendments:

5 Title page, Subject; following the word "Farmland," insert
6 the words "and of Structures Situated Thereon."

7 Page i, Subject; following the word "Farmland," insert the
8 words "and of Structures Situated Thereon."

9 Page i, TABLE OF CONTENTS, Section 10; following the words
10 "Valuation of Farmland" add the words "and of Structures Situated
11 Thereon."

12 Page 10.1, Title; following the word "FARMLAND" insert the
13 words "AND STRUCTURES SITUATED THEREON."

14 Page 10.1, Section 10, Title; following the word "Farmland"
15 add the words "and Structures Situated Thereon."

16 Page 10.1, Section 10.01(b); following the word "farmland"
17 insert the words "and structures situated thereon."

18 Page 10.2, Section 10.02(a), first sentence; following the
19 word "farmland" insert the words "and structures situated
20 thereon."

21 Page 10.3, Section 10.02(b), first sentence; following the
22 word "farmland" insert the words "and structures situated
23 thereon." Delete the words "for purposes of the statewide
24 reappraisal."

25 Page 10.3, Section 10.02(b), last sentence; following the
26 word "farmland" insert the words "and structures situated
27 thereon."

1 Page 10.8, Section 10.04(5)(B), last sentence; delete the
2 period and add "or the incapability to be adapted to alternative
3 uses."

4 Page 10.9, Section 10.04(6), first sentence; following the
5 words "land currently being used" insert the words "as part of a
6 farming operation,".

7 Page 10.9, Section 10.04(6), following the last sentence; add
8 the sentence "For the purposes of this definition, 'contiguous
9 tracts' are farmlands which are in close proximity, but not
10 necessarily adjacent: Provided, That all such contiguous tracts
11 are operated as part of the same farm management plan."

12 Page 10.10, Section 10.04(8), is amended to read in its
13 entirety as follows:

14 (8) Farm Buildings.--The term "farm buildings" shall mean
15 structures which directly contribute to the operation of the
16 farm, and shall include tenant houses and quarters furnished farm
17 employees without rent as a part of the terms of their
18 employment.

19 Page 10.11, Section 10.04; delete the word "November" and
20 insert in lieu thereof the word "September." Delete the period
21 following the word "valuation" and add the words "for the
22 assessment year beginning July 1st of each year."

23 Page 10.11, Section 10.04, insert the following subdivision;
24 "(12) Application Form: The application form required to be
25 filed with the assessor on or before September 1st of each year
26 shall require certification that the farm complies with criteria

1 set forth in Section 10.05(c) of these regulations, and renewal
2 applications from year to year shall be sufficient upon statement
3 certifying that no change has been made in the use of farm
4 property which would disqualify 'farm use' classification for
5 assessment purposes." Renumber the subdivisions of Section 10.04
6 following the new 10.04(12); formerly 10.04(12) through
7 10.04(28), to 10.04(13) through 10.04(29) respectively.

8 Page 10.14, Section 10.04(28) (formerly 10.04(27)); following
9 the words "woodland products" insert a comma and the words "such
10 as nuts or fruits harvested" and add a comma following the words
11 "human consumption" on Page 10.15.

12 Page 10.16, Section 10.05, subsection (a) following the words
13 "land is used for farm purposes" by striking the period and
14 inserting in lieu thereof a colon and the following: Provided,
15 That the true and actual value of all farm used, occupied and
16 cultivated by their owners or bona fide tenants shall be arrived
17 at according to the fair and reasonable value of the property for
18 the purpose for which it is actually used regardless of what the
19 value of the property would be if used for some other purpose;
20 and that the true and actual value shall be arrived at by giving
21 consideration to the fair and reasonable income which the same
22 might be expected to earn under normal conditions in the locality
23 wherein situated, if rented: Provided, however, That nothing
24 herein shall alter the method of assessment of lands or minerals
25 owned by domestic or foreign corporations."

1 Page 10.16, Section 10.05(b), first clause; following the
2 words "following factors shall be" insert the words "indicative
3 of but not conclusive" and delete the word "considered."

4 Page 10.16, Section 10.05(b)(2); delete the period and add
5 the words "such as soil conservation, farmland preservation or
6 federal farm lending agencies."

7 Page 10.17, Section 10.05(b)(7); delete the section and
8 insert in lieu thereof the words "(7) Whether or not the farmer
9 practices 'custom farming' on the land in question."

10 Page 10.17, Section 10.05(b)(9); following the word "type"
11 add a comma and insert the word "utility."

12 Page 10.17, Section 10.05(b)(11), first sentence; following
13 the word "sales" insert the words "for nonfarm uses."

14 Page 10.17, Section 10.05(b)(12)(A); following the words
15 "part of" insert the words "or appurtenant to."

16 Page 10.17, Section 10.05(b)(12)(B); following the words
17 "contiguous to" insert the words "or operated in common with."

18 Page 10.18, Section 10.05, subsection (c), the first sentence
19 of which is amended in its entirety to read as follows:
20 "Qualifying farmland and the structures situated thereon shall be
21 subject to farm use valuation, with primary consideration being
22 given to the income which the property might be expected to earn,
23 in the locality wherein situate, if rented."

24 Page 10.18, Section 10.05(b)(12)(B); delete the semicolons
25 and the words "it was purchased at the same time as the tract so
26 used." Delete the period following the word "purposes" and add
27 the words "or any nonfarm use."

1 Page 10.19, Section 10.05(c)(2); following the words
2 "Provided, That no" delete the word "reason" and insert in lieu
3 thereof the words "individual event."

4 Page 10.20, Section 10.05(c)(4)(C); following the words
5 "(1,000) minimum production value" insert the words "or the small
6 farm five hundred dollars (\$500) minimum production and sale."

7 Page 10.23, Section 10.05(d)(3)(B), third sentence; following
8 the word "If" insert the words "timber from." Delete the period
9 following the word "purpose" and add the words "or is being
10 converted to farm production uses."

11 Page 10.26, Section 10.05(f)(2) is amended in its entirety to
12 read as follows:

13 "(2) Farm Buildings.--Rental value of farm buildings and
14 other improvements on the farmland shall be valued by determining
15 the replacement cost of the building or structure by usual farm
16 construction practices, and farm labor standards and subtracting
17 therefrom depreciation.¹ Both of these determinations shall be
18 made in accordance with the tax department's real property
19 appraisal manual² as filed in the state register in accordance
20 with chapter 29A of the code of West Virginia, 1931, as amended,
21 and as it relates to agricultural buildings and structures. One
22 (1) acre of land shall be assigned to all buildings as a unit
23 situate on the property, regardless of the actual acreage
24 occupied by such buildings and shall be appraised at its farm-use
25 valuation based on the highest class of farmland present on the
26 farm.

1 Page 10.28, Section 10.05(f)(3)(B)(1); following the words
2 "or more of the" insert the word "usual."

3 Page 10.28, Section 10.05(f)(3)(B)(2); following the words
4 "(50%) of the" insert the word "usual."

5 Page 10.29, Section 10.05(f)(3)(C)(1)(a); following the words
6 "(50%) or more of the" insert the word "usual."

7 Page 10.29, Section 10.05(f)(3)(C)(1)(b); following the words
8 "(50%) of the" insert the word "usual".

9 Page 10.31, Section 10.05(f)(3)(C)(2)(b); following the last
10 sentence insert the sentence "An individual employed other than
11 in farming is not an unincorporated business."

12 Page 10.35, Section 10.07, Title; following the word
13 "Farmland" insert the words "and Structures Situated Thereon."

14 Page 10.35, Section 10.07(a), first sentence; following the
15 word "farmland" insert the words "and structures situated
16 thereon."

17 Page 10.46, Subject; following the word "Farmland" insert the
18 words "and Structures Situated Thereon."

19 -(b) The legislative rules filed in the state register on the
20 twenty-sixth day of March, one thousand nine hundred eighty-six,
21 relating to the state tax commissioner (listing of interests in
22 natural resources for the first statewide reappraisal; provision
23 for penalties) are authorized.

24 NOTE: The purpose of this bill is to authorize the State Tax
25 Commissioner to promulgate legislative rules relating to a
26 listing of interests in natural resources for the first statewide
27 reappraisal and providing for penalties.

28
29 Strike-throughs indicate language that would be stricken from
30 the present law, and underscoring indicates new language that
31 would be added.

22

Senate Bill No. 327

(By Senator Tucker)

[Introduced February 4, 1987; referred to the Committee
ON NATURAL RESOURCES ; then to the
Committee on THE JUDICIARY .]

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9
10 A BILL to amend and reenact section eleven (one-a)(one), article
11 two, chapter sixty-four of the code of West Virginia, one
12 thousand nine hundred thirty-one, as amended, relating to
13 authorizing the state tax commissioner to promulgate
14 legislative rules relating to a listing of interests in
15 natural resources for the first statewide reappraisal and
16 providing for penalties.

17 Be it enacted by the Legislature of West Virginia:

18 That section eleven (one-a)(one), article two, chapter sixty-
19 four of the code of West Virginia, one thousand nine hundred
20 thirty-one, as amended, be amended and reenacted to read as
21 follows:

22 ARTICLE 2. EXECUTIVE AGENCY AUTHORIZATION TO PROMULGATE
23 LEGISLATIVE RULES.

24 §64-2-11(1a)(1). State tax commissioner.

25 (a) The legislative rules filed in the state register on the
26 twelfth day of March, one thousand nine hundred eighty-five,

1 relating to the state tax commissioner (identification and
2 appraisal of farmland subsequent to the base year of statewide
3 reappraisal) are authorized and directed to be promulgated with
4 the following amendments:

5 Title page, Subject; following the word "Farmland," insert
6 the words "and of Structures Situated Thereon."

7 Page i, Subject; following the word "Farmland," insert the
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13 words "AND STRUCTURES SITUATED THEREON."

14 Page 10.1, Section 10, Title; following the word "Farmland"
15 add the words "and Structures Situated Thereon."

16 Page 10.1, Section 10.01(b); following the word "farmland"
17 insert the words "and structures situated thereon."

18 Page 10.2, Section 10.02(a), first sentence; following the
19 word "farmland" insert the words "and structures situated
20 thereon."

21 Page 10.3, Section 10.02(b), first sentence; following the
22 word "farmland" insert the words "and structures situated
23 thereon." Delete the words "for purposes of the statewide
24 reappraisal."

25 Page 10.3, Section 10.02(b), last sentence; following the
26 word "farmland" insert the words "and structures situated
27 thereon."

1 Page 10.8, Section 10.04(5)(B), last sentence; delete the
2 period and add "or the incapability to be adapted to alternative
3 uses."

4 Page 10.9, Section 10.04(6), first sentence; following the
5 words "land currently being used" insert the words "as part of a
6 farming operation,".

7 Page 10.9, Section 10.04(6), following the last sentence; add
8 the sentence "For the purposes of this definition, 'contiguous
9 tracts' are farmlands which are in close proximity, but not
10 necessarily adjacent: Provided, That all such contiguous tracts
11 are operated as part of the same farm management plan."

12 Page 10.10, Section 10.04(8), is amended to read in its
13 entirety as follows:

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15 structures which directly contribute to the operation of the
16 farm, and shall include tenant houses and quarters furnished farm
17 employees without rent as a part of the terms of their
18 employment.

19 Page 10.11, Section 10.04; delete the word "November" and
20 insert in lieu thereof the word "September." Delete the period
21 following the word "valuation" and add the words "for the
22 assessment year beginning July 1st of each year."

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24 "(12) Application Form: The application form required to be
25 filed with the assessor on or before September 1st of each year
26 shall require certification that the farm complies with criteria

1 set forth in Section 10.05(c) of these regulations, and renewal
2 applications from year to year shall be sufficient upon statement
3 certifying that no change has been made in the use of farm
4 property which would disqualify 'farm use' classification for
5 assessment purposes." Renumber the subdivisions of Section 10.04
6 following the new 10.04(12); formerly 10.04(12) through
7 10.04(28), to 10.04(13) through 10.04(29) respectively.

8 Page 10.14, Section 10.04(28) (formerly 10.04(27)); following
9 the words "woodland products" insert a comma and the words "such
10 as nuts or fruits harvested" and add a comma following the words
11 "human consumption" on Page 10.15.

12 Page 10.16, Section 10.05, subsection (a) following the words
13 "land is used for farm purposes" by striking the period and
14 inserting in lieu thereof a colon and the following: Provided,
15 That the true and actual value of all farm used, occupied and
16 cultivated by their owners or bona fide tenants shall be arrived
17 at according to the fair and reasonable value of the property for
18 the purpose for which it is actually used regardless of what the
19 value of the property would be if used for some other purpose;
20 and that the true and actual value shall be arrived at by giving
21 consideration to the fair and reasonable income which the same
22 might be expected to earn under normal conditions in the locality
23 wherein situated, if rented: Provided, however, That nothing
24 herein shall alter the method of assessment of lands or minerals
25 owned by domestic or foreign corporations."

1 Page 10.16, Section 10.05(b), first clause; following the
2 words "following factors shall be" insert the words "indicative
3 of but not conclusive" and delete the word "considered."

4 Page 10.16, Section 10.05(b)(2); delete the period and add
5 the words "such as soil conservation, farmland preservation or
6 federal farm lending agencies."

7 Page 10.17, Section 10.05(b)(7); delete the section and
8 insert in lieu thereof the words "(7) Whether or not the farmer
9 practices 'custom farming' on the land in question."

10 Page 10.17, Section 10.05(b)(9); following the word "type"
11 add a comma and insert the word "utility."

12 Page 10.17, Section 10.05(b)(11), first sentence; following
13 the word "sales" insert the words "for nonfarm uses."

14 Page 10.17, Section 10.05(b)(12)(A); following the words
15 "part of" insert the words "or appurtenant to."

16 Page 10.17, Section 10.05(b)(12)(B); following the words
17 "contiguous to" insert the words "or operated in common with."

18 Page 10.18, Section 10.05, subsection (c), the first sentence
19 of which is amended in its entirety to read as follows:
20 "Qualifying farmland and the structures situated thereon shall be
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22 given to the income which the property might be expected to earn,
23 in the locality wherein situate, if rented."

24 Page 10.18, Section 10.05(b)(12)(B); delete the semicolons
25 and the words "it was purchased at the same time as the tract so
26 used." Delete the period following the word "purposes" and add
27 the words "or any nonfarm use."

1 Page 10.19, Section 10.05(c)(2); following the words
2 "Provided, That no" delete the word "reason" and insert in lieu
3 thereof the words "individual event."

4 Page 10.20, Section 10.05(c)(4)(C); following the words
5 "(1,000) minimum production value" insert the words "or the small
6 farm five hundred dollars (\$500) minimum production and sale."

7 Page 10.23, Section 10.05(d)(3)(B), third sentence; following
8 the word "If" insert the words "timber from." Delete the period
9 following the word "purpose" and add the words "or is being
10 converted to farm production uses."

11 Page 10.26, Section 10.05(f)(2) is amended in its entirety to
12 read as follows:

13 "(2) Farm Buildings.--Rental value of farm buildings and
14 other improvements on the farmland shall be valued by determining
15 the replacement cost of the building or structure by usual farm
16 construction practices, and farm labor standards and subtracting
17 therefrom depreciation.¹ Both of these determinations shall be
18 made in accordance with the tax department's real property
19 appraisal manual² as filed in the state register in accordance
20 with chapter 29A of the code of West Virginia, 1931, as amended,
21 and as it relates to agricultural buildings and structures. One
22 (1) acre of land shall be assigned to all buildings as a unit
23 situate on the property, regardless of the actual acreage
24 occupied by such buildings and shall be appraised at its farm-use
25 valuation based on the highest class of farmland present on the
26 farm.

1 Page 10.28, Section 10.05(f)(3)(B)(1); following the words
2 "or more of the" insert the word "usual."

3 Page 10.28, Section 10.05(f)(3)(B)(2); following the words
4 "(50%) of the" insert the word "usual."

5 Page 10.29, Section 10.05(f)(3)(C)(1)(a); following the words
6 "(50%) or more of the" insert the word "usual."

7 Page 10.29, Section 10.05(f)(3)(C)(1)(b); following the words
8 "(50%) of the" insert the word "usual".

9 Page 10.31, Section 10.05(f)(3)(C)(2)(b); following the last
10 sentence insert the sentence "An individual employed other than
11 in farming is not an unincorporated business."

12 Page 10.35, Section 10.07, Title; following the word
13 "Farmland" insert the words "and Structures Situated Thereon."

14 Page 10.35, Section 10.07(a), first sentence; following the
15 word "farmland" insert the words "and structures situated
16 thereon."

17 Page 10.46, Subject; following the word "Farmland" insert the
18 words "and Structures Situated Thereon."

19 (b) The legislative rules filed in the state register on the
20 twenty-sixth day of March, one thousand nine hundred eighty-six,
21 relating to the state tax commissioner (listing of interests in
22 natural resources for the first statewide reappraisal; provision
23 for penalties) are authorized.

24 NOTE: The purpose of this bill is to authorize the State Tax
25 Commissioner to promulgate legislative rules relating to a
26 listing of interests in natural resources for the first statewide
27 reappraisal and providing for penalties.

28
29 Strike-throughs indicate language that would be stricken from
30 the present law, and underscoring indicates new language that
31 would be added.