# *GUIDE FOR COUNTY ASSESSORS*

***STATE OF WEST VIRGINIA***

***STATE TAX DEPARTMENT***

***PROPERTY TAX DIVISION***

**July 2011**

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# *WEST VIRGINIA ASSESSOR MANUAL*

# SECTION 1

## 1. PROPERTY TAX ADMINISTRATION (WV Code § 11-3-1)

State Tax Commissioner supervises elected officials.

Taxation is to be equal and uniform.

Factors determining tax amount:

- Appraised Value is annually determined by the assessor to be the true and actual value of property. *Except Natural Resources, Public Utility, and Industrial Property which are appraised by the State Tax Department.

- Levy Rates are set annually by the Legislature, County Commission, School Board and City Councils.

# SECTION 2

## 2. OFFICE OF ASSESSOR

ELECTION OF THE ASSESSOR (W. Va. Code § 11-2-1)

- One assessor to be elected per county.
- Assessor's term to be four years - beginning January 1.
- Required to be a resident of the county and a registered voter.

SELECTION OF DEPUTIES (W. Va. Code § 11-2-2 and 11-2-3)

- Deputy assessors are appointed by the assessor.
- Must be approved by the County Commission.
- Required to be a resident of the county and a registered voter. Mappers may reside in another county.
- Assessors may employ citizens of any West Virginia county for the purpose of performing, assessing and appraising duties under W. Va. Code § 11-1C-8 upon approval of the employment by the valuation commission. However, these employees must be paid from the Assessor's Valuation Budget.

ASSESSORS' SALARIES (W. Va. Code § 7-7-3, 7-7-4 and 11-2-5)

- Classification of counties determines salaries.
- Salaries to be paid from county funds.

STATE AND LOCAL MEETINGS (W. Va. Code § 11-2-7)

- Annual In-Service Training Program.
- Date and place set by the Tax Commissioner.
- Topics to be related to work of assessor.

- Attendance is required by law.

- Assessor is required to meet twice each year with deputy assessors between July 1 and January 20 concerning uniform valuation.

# SECTION 3

## 3. CONFIDENTIALITY (W. Va. Code § 11-1A-23 & 11-1C-14)

- Property returns and return information are not public information and must be treated confidentially.

- Property taxpayer information obtained by subpoena is also to be treated as return information.

- Itemized listings of property may be released so long as the lists do not describe security systems, individual personal property, and stocks or bonds. Generally if the listings contain property that is used publicly, it may be released.

- Trade secrets or patent information must be treated confidentially.

- Confidential information may be disclosed to the Tax Department.

- Confidential information may be disclosed to the county commission in conjunction with an appeal of the assessment or appraisal.

- CAMA data may be released unless any of the above confidential information would appear on the document(s) to be released.

- Appraised values that have been used for assessment purposes may be released.

- Confidential property tax returns, map and geological information and property tax audit information may be shared with the West Virginia Geological and Economic Survey. Specific oil and gas return data can be supplied to Department of Environmental Protection (DEP).

- West Virginia Uniform Motor Vehicle Records Disclosure Act. W. Va. Code § 17A-2A-1 and agreement between the WVDMV and County Assessor. (See Appendix A)

- The Tax Commissioner may provide to the county assessor, county sheriff, or mayor of a municipality the federal employer identification number (FEIN) of any business being carried on within the jurisdiction of the requesting assessor, sheriff or mayor. (W. Va. Code § 11-10-5d)

# SECTION 4

## 4. TIME AND BASIS OF ASSESSMENTS (W. Va. Code § 11-3-1)

The term "assessment" can be defined broadly or narrowly. The assessed value is the result of an involved assessment process. The process includes discovery, appraisal, mapping, notice, and all other considerations resulting in an entry on the property book.

SB 401 defines "assessment date" as July 1 of the year preceding the tax year

July 1 is the annual West Virginia assessment day for taxes payable for the ensuing calendar year. That means ***July 1*** is a critical date for valuation, ownership and tax classification of non-utility property. All property must be valued as of that day, every year. The ownership on that day sets the tax obligation; and the use of the property on that day sets the tax class. An assessor can help ensure uniformity by strictly adhering to the assessment date.

W.Va. Code § 11-5-3 defines "Tax Year" as the calendar year following the July first assessment day or, in the case of a public service business assessed pursuant W. Va. Code § 11-6-1, the calendar year beginning on the January first assessment day.

W. Va. Code § 11-3-1 should be thoroughly understood, since it forms part of the foundation for your assessment work. It further provides authority to the Tax Commissioner to review and oversee your work.

SB 401 defines "assessment year" as the 12 month period that begins on the assessment date.

ALL NONPUBLIC UTILITY PROPERTY is appraised annually as of July 1, at market value and assessed at 60 percent.

All property is valued at its estimated market value annually, using one or more of the three acceptable measures of value (cost, market and/or income). Exceptions: Active Farm Land (See W. Va. Code § 11-3-1) and Managed Timberland (See Section16)

SB 401 **removes** existing proviso that the value of Class II residential property shall be determined giving primary consideration to the **INCOME.**

- Active farm lands are valued based upon rents of property used for farming purposes when property owner makes application and qualifies annually. **(WV Code §11-1A-10)** See (CSR 110-1A-1 et seq.) Corporations or companies can apply for agricultural - use. The Constitution requires all farms, regardless of ownership, to receive Class II. However, these corps cannot receive the special farm use valuation.
- Managed timberland is valued on the basis of the potential of the timberland to produce a future net income. (See W. Va. Code § 11-1C-10, 11—1C-11, 11-1C-11A and CSR 110-1H et seq.)
- The owner on the July 1 assessment day is responsible for the ensuing property taxes. There is no statutory method for prorating a property tax. (W. Va. Code § 11-3-1)

THE TAX COMMISSIONER can order a reassessment or appoint a special assessor if assessment laws are not being followed. **(WV Code 11-3-1 & 11-1A-1)**

CANVASS OF PROPERTY (W. Va. Code § 11-3-2)

- Between July 1 and October 1, the assessor or deputy must obtain from each person subject to taxation a full and correct description of all real and personal property owned, held or controlled by him. (See also W. Va. Code § 11-3-3)

- The canvass may be conducted in a variety of ways, such as personal visit, internet or mailing property returns to individual.

- Property owners are permitted to estimate the value of their property. The assessor may consider the owner's value in arriving at the assessed value.

- One cannot be compelled to furnish a property list sooner than July 10 of the current year.

# SECTION 5

## 5. TAX CALENDAR (See Appendix B)

### JANUARY

15TH Notify property owners when the assessed valuation of any item or real property is to be increased by at least $1,000 or more than ten percent (10% greater than $1,000 to be given on or before January 15th) over the assessed valuation on the property for the previous tax year. (W. Va. Code §11-3-2a) If personal property increases by 10% and the total assessed value is greater than $100,000 or more over the prior years assessed value. (WV §11-3-15b)

15TH Notice of increase in the aggregated assessed value of business personal property > than (10%) and the property has increased ($100,000) or more over the prior year's aggregated assessment. (W.Va. Code §11-3-15b)

Must certify notices no later than the 16th day of the tax year (January 16th), to the County Commission and to the Tax Commissioner the date that all notices issued under provisions of this section were mailed.

20TH Last date for assessors to hold meetings with deputy assessors. (W. Va. Code §11-2-7)

30TH Last date for assessors to complete land and personal property books (W. Va. Code § 11-3-2)

### FEBRUARY

1ST Last date for assessor to submit official copy of land and personal property books to Board of Equalization and Review. (W. Va. Code §11-3-19)

1ST Requires that Assessor is to rule in writing on any petition filed, no later than February 10th of the tax year. (W.Va. Code §11-3-15d)

### MARCH

3RD Last date for assessor to furnish to all levying bodies a certified statement of aggregate totals of real and personal property and for county clerk to certify similar statement of public utility assessments. (W. Va. Code §11-3-6)

### JUNE

1ST Assessor must complete registration of all deaf and blind persons under age 18 no later than June 1st and forward the report to the state superintendent of schools and the superintendent of the state school for the deaf and blind no later than July 1st. (W, Va. Code §18-17-6)

7TH Last date for assessor to submit land and personal property books, with levies extended, to sheriff. (W. Va. Code §11-3-19)

**JULY**

1ST Assessor is required to have two meetings with his/her deputies between July 1st and January 20th for the purpose of securing uniform valuation of real and personal property throughout the county (W. Va. Code §11-2-7)

1ST Last date for Assessor to submit copies of property books, with levies extended, to County Clerk; of land book, with levies extended, to State Auditor; and of personal property books, with levies extended, to Sheriff. (W. Va. Code §11-3-19)

1ST Assessor and deputies begin canvass of the county to list real and personal property. (W. Va. Code §11-3-2)

1ST Assessor begins to receive applications from individuals in the county claiming eligibility for the homestead exemption. (W. Va. Code §11-6B-4)

1ST Assessor issues property returns to individuals, corporations, and companies. No person required to make return sooner than July 10TH. (W. Va. Code §11-3-2)

**SEPTEMBER**

1ST Last day for taxpayers to file application for Farm Use Valuation with assessor. (CSR 110-1A-1 et seq)

1ST Moves filing date for corporate taxpayer's property tax return from October 1st to September 1ST. (W.Va. Code §11-3-12)

1ST Last date for corporations to file return of property for taxation to the assessor. (WV Code §11-3-12) Last date for unincorporated firms, LLC's & LLP's personal businesses, and individuals to file. (WV Code §11-3-15 & §11-3-15a)

1ST Assessment of property of limited liability companies. (W.Va. Code §11-3-15a)

Requires that an LLC is to file a property tax return under §11-3-12 as a corporation.

Requires that an LLP is to file a property tax return under §11-3-15 as an unincorporated business.

Indicates that a disregarded entity is to file a property tax return under §11-3-12 if a corporation and under §11-3-15 if an unincorporated business.

**OCTOBER**

1ST Last day for individuals to file personal property return.

1ST October 1ST thru 31ST Board of Assessment and Appeal.

**NOVEMBER**

1ST Moves filing date for unincorporated business's property tax returns from November 1ST to September 1ST. Makes tax situs the location of such real property. (W.Va. Code §11-3-15)

**DECEMBER**

1ST Assessor should begin to compile real estate and personal property books no later than this date.

1st Last date for qualified individuals to apply with the assessor for the homestead exemption (W. Va. Code §11-6B-4)

15th Last day for assessor to submit projected budget request to Property Valuation Training and Procedure Committee. (W.Va. Code §11-1C-8)

# SECTION 6

## 6. LAND AND PERSONAL PROPERTY BOOKS (W. Va. Code § 11-3-19)

The accurate and complete production of the land and personal property books each year is the primary duty of the assessor. The aggregate value of the property books is the base for budget estimates for all local governments and the school boards in each county. Appraisal methods, tax class, exemption and taxability, and rates of levy are referenced in other sections of this manual.

The printing of the land and personal property books is performed on the State's main computer in Charleston. Scheduling the printing of books is coordinated through the State Tax Department's Property Tax Division.

(10%) > $1,000 increases on real property (W.Va. Code §11-3-2a) & (10%) increases > $100,000 in **aggregated** assessed value of business personal property. (W.Va. Code §11-3-15b)

Assessors must notify all owners of real property for which the assessed value is increased by at least $1,000 or more than **10%** over last assessment. The notice must be sent by first class mail on or before January 15TH of the tax year prior to the first meeting of the County Commission sitting as a Board of Review and Equalization. (See W. Va. Code §11-3-2a)

PROPERTY BOOKS must be completed by February 1ST .

- The Board of Review and Equalization will meet not later than February 1ST and adjourn no sooner than February 15TH or later than February 28TH and may continue in October as Board of Assessment Appeals if requested by taxpayer in February .

- Changes proviso that Board shall not adjourn for a period of longer than 3 (business) days. (W.Va. Code §11-3-24)

- The Board of Review and Equalization may elect to meet earlier than February 1 and if so, property books should be completed for the first meeting.

- Any person receiving notice of the intention to increase an assessment may elect to have the matter heard by the Board of Assessment Appeals in October, as provided for under provisions of W.Va. Code §11-3-24b. (W.Va. Code §11-3-24)

BOARD OF REVIEW AND EQUALIZATION will review books and correct any errors in the value or description of property.

AFTER REVIEW by the Board, books are returned to the assessor who must certify assessment totals by class to all levying bodies by March 3. (W. Va. Code §11-3-6)

- Levy rates are entered into the computer by assessor's personnel and are verified by the assessor's office on printouts requested from the Property Tax Division.

- The first copy of the books is requested by the assessor to verify district names and levy rates.

ADDITIONAL COPIES of the books are requested in writing by the assessor.

- Three additional copies of the real books are provided by the State Tax Department.

- Two additional copies of the personal books are provided as required.

ASSESSOR IS REQUIRED to provide a signed Oath Page at the end of each complete set of books, affirming the laws have been followed in fulfilling the duties of the office.

LAND AND PERSONAL BOOKS are distributed by the assessor to various offices as required. (W. Va. Code § 11-3-19)

- One (1) copy each of the real and personal books is to be delivered to the sheriff no later than June 7.

- One (1) copy of each book (real and personal) to county clerk no later than July 1.

- One copy of land (real property) book only to the State Auditor no later than July 1.

- Assessor's Office Records Retention Schedule (W. Va. Code § 11-4-1) The Assessor RETAINS the last 10 years of the land books, then TRANSFERS to County Clerk the remaining land books. The form to transfer Assessor's original Land Books to County Clerk must be submitted to Director of Archives and History for approval signature.

# SECTION 7

## 7. ASSESSOR'S RETENTION AND DISPOSAL SCHEDULE

The most recent guide for Assessor's, in matters pertaining to retention and disposal of public records in their custody, is contained in the *County Records Manual, 1977* (Appendix C.) The Records Management Division, Department of Administration, prepared this guide with the assistance at the time of many State and County Officials.

Also, see Revised Land Book Retention Policy Effective January 2005 (also Appendix C)

- Assessor's Office Records Retention Schedule (W. Va. Code § 11-4-1) Assessor RETAIN 10 years then TRANSFER to County Clerk. Form to transfer Assessor's original Land Book to County Clerk must be submitted to Director of Archives and History for approval signature.

# SECTION 8

## 8. TAX CLASSES AND RATES OF LEVY (W. Va. Code §§ 11-8-1 through 11-8-23) (W. Va. Constitution Art. X, § 1)

LEVY RATES vary for each tax class.

- Class I: As of January 2007 Class 1 property is non-taxable (W. Va. Code § 11-3-9).

- Class II: Maximum Rate $1.00 per hundred dollar valuation. This rate applies to all property owned, used, and occupied by the owner for residential purposes and all farms. However, if a parcel of real property is unoccupied at the time of assessment and either: was used and occupied by the owner thereof exclusively for residential purposes on July 1st of the previous year or; was unimproved on the first of July of the previous year but a building improvement for residential purposes was subsequently constructed thereon between that date and the time of assessment; the property shall be considered "used and occupied by the owner thereof exclusively for residential purposes". (LIMITED TO 1 YEAR). (W. Va. Code § 11-4-3)

"Used and occupied by the owner thereof exclusively for residential purpose" means actual habitation by the owner or the owner's spouse, or a qualified resident of all or a portion of a parcel of real property as a place of abode to the exclusion of any commercial use: ***Provided,*** That if the parcel of real property was unoccupied at the time of assessment and either; (A) Was used and occupied by the owner thereof exclusively for residential purposes on the first day of July of the previous year assessment date; (B) Was unimproved on the first day of July of the previous year but a building improvement for residential purposes was subsequently constructed thereon between that date and the time of assessment; or (C) is retained by the property owner for noncommercial purposes and was most recently used and occupied by the owner or the owner's spouse as a residence and the owner, as a result of illness, accident or infirmity, is residing with a family member or is a resident in a nursing home, personal care home, rehabilitation center or similar facility, then the property shall be considered "used and occupied by the owner thereof exclusively for residential purpose": ***Provided, however,*** That nothing herein contained shall permit an unoccupied or unimproved property to be considered "used and occupied by the owner thereof exclusively for residential purposes" for more than one year unless the owner, as a result of illness, accident or infirmity, is residing with a family member or is a resident of a nursing home, personal care home, rehabilitation center or similar facility. Except in the case of a qualified continuing care retirement community, if a license is required for an activity on the premises or if an activity is conducted

thereon which involves the use of equipment of a character not commonly employed solely for domestic as distinguished from commercial purposes, the use may not be considered to be exclusively residential. In the case of a qualified continuing care retirement community, uses attendant to the functioning of the qualified continuing care retirement community, including, without limitation, cafeteria, laundry, personal and health care services, shall not be considered a commercial use even if such activity or equipment requires a separate license or payment. (W.Va. Code §11-4-1)

- Class III: Maximum Rate $1.50 per hundred dollar valuation. All property, real and personal, outside of a municipality exclusive of Class II property receives this rate.

- Class IV: Maximum Rate $2.00 per hundred dollar valuation. Class IV property is all property, real and personal, inside of a municipality exclusive of Class II property.

SPECIAL (EXCESS) LEVY ELECTIONS (W. Va. Code § 11-8-1 et esq.)

- County commissions and municipal councils may increase levies by 50% for 3 years with voter approval.

- Boards of education may increase levies 100% for 5 years with voter approval.

LEVY ESTIMATE must be submitted to the Tax Commissioner for approval.

- Estimates to be submitted between March 7 and March 28.

- Approval certificate sent to levying body no later than the third Tuesday in April.

ASSESSOR CANNOT extend current year taxes without approval of levies by the Auditor's Office.

# SECTION 9

## 9. BACK TAXES - SUPPLEMENTAL ASSESSMENTS-FORFEITURES-PENALTIES AND INTEREST (W. Va. Code § 11-3-5, 11-3-10, 11-5-10 and 11-3-27)

BACK TAXES: In the event a discovery is made of property that was omitted from the books, either real or personal property, it may be listed on the next book produced. The entry on the book shall be identified with the wording "BACK TAX" as well as noted for easy recognition, all of which is accomplished through computerization if the data is correctly entered to the Assessment System. There shall be a separate entry for each year that is being back taxed.

- Assessor is to enter all real or personal property omitted for less than five (5) years in the appropriate book.

- Real property omitted from the land book for five years (5) or more is automatically forfeited to the State. (WV Code §11A-3-37)

- Apply levy rates against property for years omitted. If property has been omitted for more than one year (1), each year of omission shall require a separate entry.

- Interest at the rate of 6% PER ANNUM for each year of omission shall be added to the taxes charged. (6% x number of years x amount)

- A forfeiture penalty of 1% of the APPRAISED value may be added to the taxes and interest charged. (W. Va. Code §11-3-10)

SUPPLEMENTALS: The term "Supplemental Assessment" is a process which allows the early payment of a back tax. The main purpose is to allow the taxpayer to provide the paid personal property tax receipt as a precedent to the renewal registration of his/her motor vehicle or business license. (W. Va. Code §§ 17A-3-3a, 11-3-5)

SUPPLEMENTAL ASSESSMENTS apply ONLY to personal property and are not listed as an entry or line item addition to the current or regular personal property book. In lieu of appearing on a regular book, a separate listing is prepared of all supplementals created in a given year. This listing may be inserted in front of the current personal property book.

- The ticket should include the property description, assessed value, 6% interest and may include a forfeiture of not less than $25 nor more than $100 ($25 being the recommended forfeiture) for a taxpayer who does any of the following:

- Refuses to furnish a proper list of real and personal property for taxation;

- Refuses to list such property within the time required by law;

- Refuses to answer any question asked by the assessor or Tax Commissioner;

- Answers falsely any question asked by the assessor or Tax Commissioner;

- Fails to deliver any statement required by law; or

- Refuses to furnish any statement required by law.

- The assessor or tax commissioner has the discretion to waive the penalty of $25-$100 for good cause shown. (See W. Va. Code § 11-3-10)

- Decouples the waiving of the right to correction of resulting assessment from the forfeiture of not less than $25 nor more than $100 and provides that the waiving of the right to correction of the resulting assessment applies only in instances where:

    1. Willful failure to file is present, and:
    2. The taxpayer is notified by Assessor or Tax Commissioner, in writing, that the return is delinquent and of the intent to assert the waiving of the right provision.
    (W.Va. Code §11-3-10)

- If, in the opinion of the assessor, the taxpayer has purposely not filed property return with the intent of evading the property taxes, a one percent (1%) forfeiture should be applied.

- All such assessments should begin with number "1" in each taxing district, prefixed "Supplemental Assessment" or the letter "S", and the assessor should assign the property ticket number.

- The supplemental may be sent electronically to the sheriff rather than hand carried.

- A supplemental may be prepared in advance and will be treated the same as all others tax tickets.

- Supplemental tickets may be issued for the current and the previous 5 years of assessments.

See General Advisory Memorandums from the State Tax Commissioner and State Auditors Office on Supplementals, Back Taxes and Penalties. (See Appendix D)

# SECTION 10

## 10. ASSESSOR'S ADDITIONAL DUTIES (W. Va. Code §7-7-4, 7-7-6a and 7-7-6b)

In addition to the statutory salary, the county commission must pay to the assessor on an annual basis additional compensation provided the additional duties required of the assessor have been completed. (See Appendix U)

The required duties must be substantially completed by November 1 of each year and the assessor must certify to the State Tax Commissioner that such duties are substantially completed. If the Tax Commissioner is satisfied that the requirements have been met, he must certify to the county commission by November 15 that the requirements of additional duties have been met and the assessor should receive the compensation provided for in W. Va. Code § 7-7-6b.

The duties required at this time are as follows:

ENTERING OF SALES DATA into IAS/(CA) System.

PROVIDE TAX COMMISSIONER with list of real property transfers.

- Maintain correct ownership records.
- Resolve problems on mismatch reports.

PROVIDE LIST of new construction and improvements of more than $1,000.

SUPPLY A LIST of new businesses and discontinued businesses.

PROVIDE ASSISTANCE to Tax Commissioner with respect to determining taxation, classification and valuation of public utility and non-utility property.

- Determine who qualifies for farm valuation.
- Complete change cards for splits and mapping changes. (See Appendix E)

# SECTION 11

## 11. REAL PROPERTY ASSESSMENTS

The land book (See Section 6) is the medium for recording real property assessments. Property is to be assessed at 60% of estimated market value as of July 1 of each year. All real property, whether subject to property taxes or not, is to be listed and valued in the land book.

All persons owning or controlling real or personal property subject to property taxes are generally asked to render their returns to the assessor by October 1, unless specified otherwise by the county assessor. Corporations are required to render their returns by September 1ST . (W. Va. Code §11-3-12) Limited Liability Companies (LLC) & Limited Liability Partnerships (LLP) are required to render their returns by September 1ST (WV Code §11-3-15a).

Provides that if required by the Tax Commissioner, property tax returns for natural resources property (except oil-producing property, natural gas- producing property, and managed timberland properties) are due on or before May 1ST preceding the July 1ST assessment date. (W.Va. Code §11-6k-1)

Provides that if required by the Tax Commissioner, property tax returns for industrial property, oil-producing property and natural gas-producing property are due on or before August 1ST of the assessment year. (W.Va. Code §11-6k-1)

Unincorporated businesses, except the business of agriculture, must file by September 1ST . (W. Va. Code §11-3-15)

REAL PROPERTY may be defined as consisting of all parcels of surface real estate, all buildings permanently affixed (when owned by the same owner as the land), and most mineral real property interests. (See Section 16 concerning minerals and W. Va. Code § 11-5-3 concerning distinctions between real and personal property.)

REAL PROPERTY may be in Class II, III or IV. (See Section 8 and W. Va. Code § 11-8-5) INDIVIDUAL ASSESSMENTS must be entered in the land book in a form prescribed by the Tax Commissioner. (See Section 6 and W. Va. Code § 11-4-2)

PROPERTY MAY BE divided according to its use for assessment classification purposes. This action is known as a county court split. (See W. Va. Code § 11-4-2, 11-4-18 and 11-4-3)

EACH OWNER of real property who makes or improves the value of the property by more than $1,000 and does not obtain a building permit for such improvement, must notify the assessor of those activities by completing form LGR 12:75. Notice must be written 60 days after the commencement of improvement. (See W. Va. Code § 11-3-3a)

W. Va. Code §11-4-3 provides that a parcel of property may be either wholly or partially used and occupied by the owner thereof exclusively for residential purposes. W. Va. Code § 11-4-2 allows either the whole parcel or the portion in square feet owned , used and occupied by the owner exclusively for residential purpose to be entered on the land book as a separate entity. An example is as follows:

> A two story structure containing 2100 square feet used and occupied by the owner for residential purposes with the exception of 700 square feet which is used by the owner as a beauty shop --- The owner must make application to the county commission for a county court split with two thirds of the dwelling (1400 square feet) being classified as Class II and one third (700 square feet) used as a beauty shop being classified as Class III or Class IV.

ASSESSORS MUST NOTIFY all owners of real property for which the assessed value is increased by at least $1,000 or more than 10% over last assessment. The notice must be sent by first class mail at least 15 days prior to the first meeting of the county commission sitting as a Board of Review and Equalization. A sample notice is included as Appendix F. (See W. Va. Code § 11-3-2a) ← Indicates that 10% notice > $1,000 on real property required in the section is to be given or on before January 15th of the tax year.

THE ASSESSED VALUE of all operating farms shall be its value in use as opposed to the value such property might have for some other use. (See W. Va. Code §11-3-1)

ASSESSMENT OF FARMLAND (W. Va. Code § 11-1A-10 & CSR 11-110-1A)
The reappraisal valuation system defines farmland as a tract or contiguous tracts of land currently used as part of a farming operation, primarily for farming purposes, whether by the owner thereof, or by a tenant, and which has been so used at least seasonally during the year immediately preceding the then current tax year (unless it qualifies for one of the exceptions in Section 2.6.2.12.c of the regulations), but shall not include lands used primarily in commercial purposes: Provided, that the growing of Christmas trees or orchards and nursery stock shall not be deemed to be commercial forestry or the growing of timber for commercial purposes. For this purpose, contiguous tracts are farmlands which are in close proximity, but not necessarily adjacent: Provided, that all such contiguous tracts are operated as part of the same farm management plan.

The farm land valuation technique provides that the true and actual value of all farms used, occupied and cultivated by their owners or bona fide tenants shall be arrived at according to the fair and reasonable value of the property for the purpose for which it is actually used regardless of what the value of the property would be if used for some other purpose; and that the true and actual value shall be arrived at by giving consideration to the fair and reasonable income which the same might be expected to earn under normal conditions in the locality wherein situated, if rented. Provided, however, that nothing herein shall alter the method of assessment of lands or minerals owned by domestic or foreign corporations.

Farm value must be applied for annually by the owner or tenant. Gross farm income must be $1,000 on line 25 of the farm application, or the applicant must qualify by the other method on the form. Non-farm income (royalty payments, timber sales, etc.) on the parcel for which farm value is requested cannot exceed farm income. (See Appendix G)

1. Farm rental income is derived from recorded leases, leases, agreements and farm statistic reports filed by owners or tenants.

2. Income is farm rental income.

3. Income (Farm Rent) divided by Rate (Furnished by Tax Department) = Farm Value. Farm value is applied only to pasture, crop, farm woodlots and waste land. The value of home sites is not affected.

4. The West Virginia Assessor's Farm Statistics form must be completed on or before September 1 of each year.

UNDIVIDED INTERESTS may be assessed to each individual owner on the land book. When this occurs, each undivided interest entry shall be treated for property tax purposes as if it were a separate parcel. (See W. Va. Code § 11-4-9)

COUNTY COMMISSIONS have the authority to consolidate contiguous tracts with common ownership and use for assessment purposes. (See W. Va. Code §11-4-17)

ASSESSMENT OF LANDS lying in more than one county. (W. Va. Code §§ 11-4-14 and 11-4-15)

- Lands of less than 1,000 acres are to be entered on books in the county where the greater part thereof in value lies.

- Lands of more than 1,000 acres are to be charged with taxes in each county and each district where property lies without regard to the value of the whole tract.

- When land lying in more than one county has been assessed in one of such counties

only, if the owner conveys that portion, or any part thereof lying in the county wherein the same is not assessed, such office in such county shall enter the part so conveyed in the land books of his county, and shall assess to its owner at its proper value ...

- Official county boundary lines are based on the topographical quadrangle maps. (W. Va. Code § 7-2-6)

ASSESSMENT OF LANDS lying in more than one district. (W. Va. Code § 11-4-1, 11-4-16)

- In like manner, when a tract or lot of land lies in more than one district it shall be assessed where the largest portion of land lies and the owner conveys any portion thereof situated in a district wherein such land was not assessed, the part so conveyed shall be thereafter entered in the proper district, but no tract of land shall be entered in more than one district, and no part of any tract or lot of land which does not lie within the incorporated limits of a town shall be entered on the list or charged with municipal taxes for such town.

**PLANS AND PLATS VALUATION** (W. Va. Code § 11-3-1b(b))

- This code establishes the valuation methodology for unsold lots contained in a recorded plan or plat or in an area for proposed land use by a county or municipal planning authority filed after June 30, 2000. The recordation of a plan or plat, or the designation of proposed land use by a county or municipal planning authority, shall not be used by the assessor as a basis of assessment except in accordance with the following requirements. (1) When a lot or parcel within the recorded plan or plat is sold the assessor or the Tax Commissioner shall revalue the sold lot at market value. (2) The remaining lots within the recorded plan or plat will not in any case be revalued by the assessor or Tax Commissioner based solely on sales of other lots in the recorded plan or plat.

- The assessor or Tax Commissioner shall value the remaining lots in a recorded plan or plat by determining the percentage of completion of improvements or infrastructure development that is in place as of the assessment date each year. The assessor or Tax Commissioner shall obtain data reflecting the most probable selling price of comparable lots. The most probable selling price of comparable lots shall then be multiplied by the percentage of completion of improvements and infrastructure development to yield the appraisal value of the remaining lots.

- The raw land shall be valued at the same use as in the preceding year, unless the use has changed as of the assessment date. In the case of a sale of raw land, the assessor may use the purchase price of the raw land, if comparable to other similar raw land

sales, for the valuation of the property. If the use, as of the assessment date, has changed to a use other than the use contemplated in the filed plan or plat or the designated proposed land use established by a county or municipal planning authority, the raw land shall be valued based upon its use as of the assessment date. In the absence of the availability of data reflecting the selling price of comparable lots, the total expended costs or a percentage of expended costs associated with the development of the potential use as designated in the recorded plan or plat shall be added to the raw land value, yielding the value of the remaining lots.

- The assessor shall annually review the percentage of completion of the improvements and infrastructure development. The property owner shall report on a supplement to the property tax return, the supplement being considered as part of the property tax return, the total estimated cost of improvements and the amount of the estimated costs expended and in-place as of the assessment date. The assessor shall determine, from information on the supplement to the property tax return and his or her physical review, the percentage of completion as of the assessment date. This percentage of completion shall be applied to the most probable selling price of comparable lots when available. The value obtained shall be the appraised value of the remaining lots. In the absence of the availability of data reflecting the most probable selling price of comparable lots, the percentage of completion as of the assessment date shall be applied to the total cost of the improvements and infrastructure development. The value obtained shall be added to the value assigned to the raw land and the sum obtained shall be the appraised value of the remaining lots.

- The assessor shall in no instance value the remaining unsold lots as managed timberland. The classification of recorded lots shall not change from Class III or Class IV to Class II until a developed lot or parcel is used and occupied by the owner thereof exclusively for residential purposes. (W. Va. Code § 11-3-1b(b))

# SECTION 12

## 12. PERSONAL PROPERTY ASSESSMENTS

Personal property is subject to property taxation in West Virginia unless specifically exempted by law. The personal property book is the medium for recording personal property assessments. (See Section 6) Property is to be appraised as of July 1 of each year. Unlike real property, personal property not subject to property taxation need not be listed in the personal property book.

All persons owning or controlling real or personal property subject to property taxes are required to make a return to the assessor. (W. Va. Code § 11-3-2) Corporations, LLC's, LLP's, and unincorporated businesses are required to render their returns by September 1ST. (W. Va. Code §11-3-12, 11-3-15, 11-3-15a)

The assessor must complete his or her work of setting assessments by the first meeting of the county commission sitting as a Board of Review and Equalization.

THE STATUTORY DEFINITION of personal property is found in W. Va. Code §11-5-3. (Class I is non-taxable as of January 1, 2007 see W. Va. Code §11-3-9)

- Examples of tangible personal property include, but are not limited to, cars, trucks, inventory, furniture and fixtures (when used for profit), machinery and equipment, motorcycles, motorized golf carts, utility trailers, campers, above-ground swimming pools, boats, ATV's and aircrafts.

- Farm decals are furnished by DMV and sold by Assessors for $2.00. They replace the license and inspection stickers. Farm use must appear in 10" letters on the side of the vehicle. Farm vehicles are any vehicles used in a farm operation which include trucks, trailers and/or implements which may run from sunrise to sunset for **35** miles on the highway. Farm use vehicles still must have insurance coverage as required by W. Va. Code§17A-3-2. (See Appendix H)

PERSONAL PROPERTY may be in Class II, III or IV. (See Section 7 and W. Va. Code § 11-8-5)

INDIVIDUAL PERSONAL PROPERTY assessments must be entered in the personal property book in a manner prescribed by the Tax Commissioner and W. Va. Code § 11-5-2. (See Section 6)

PROPERTY RETURNS are the main source documents which enable assessors to be aware of personal property. Other valuable information which may be used to discover personal property include phone books, internet, lists of registered vehicles supplied by the Department of Motor Vehicles, voter registration lists, lists of customers of utility companies, and real property owners.

THE STATE TAX COMMISSIONER annually sends to each assessor copies of appraisal guides for various motor vehicles (automobiles, trucks, motorcycles and recreational vehicles). The lowest values shall be used as a guide in placing assessed values on automobiles. (W. Va. Code § 17a-3-3a) Older vehicle models which are excluded from these appraisal guides because of their age, shall have their last appraised value depreciated by then percent (10%) per year until the value reaches two hundred dollars ($200.). Thereafter, the appraised value will remain constant as long as vehicle is owned by taxpayer. Proof of payment of property taxes on motor vehicles is a prerequisite for renewal registration of motor vehicles. (See Legislative Regulation CSR 110-1N-3.3)

ACTIVE MILITARY

The *Soldiers and Sailors Civil Relief Act of 1940* exempts from property taxation the non-business personal property (tangible and intangible) owned by a person on active duty in the military or naval service who is not a West Virginia resident but who is in the State of West Virginia solely by reason of compliance with military or naval orders.

*Executive Order 9-88* exempts from property taxation a motor vehicle owned in whole or in part by a person on active duty in the military or naval service who is a resident of the State of West Virginia but who is assigned to a permanent duty station located outside the State of West Virginia; when such motor vehicle is located outside the State of West Virginia on the July 1st assessment day and such location is not temporary. (See Appendix E)

UNREGISTERED VEHICLES If the Assessor has reason to believe that a motor vehicle has not been properly registered in the State; in violation of W. Va. Code § 17A-3-1, the Assessor shall give notice by posting on the vehicle advising the owner of the vehicle to contact the Assessor to verify the owner is not a resident of West Virginia. In the event the Assessor receives no response, the Assessor will refer the matter to the Prosecuting Attorney. (See W.Va. Code § 17A-4A-3.)

**MOLDS, TOOLS, DIES, FORMS, PATTERNS AND TEMPLATES** (W. Va. Code § 11-6E-1 Et. Seq.)

The W. Va. Code § 11-6E-1 provides a special method of appraising all molds, tools, dies, forms, patterns and templates directly used in the manufacturing process. The assessor of the county where the property is located shall determine in writing if this property qualifies as special manufacturing property and subject to the valuation methods in accordance with this

code. Special manufacturing property will be valued at its salvage value, which is 5% of original cost or their fair market salvage value whichever is lower.

POLLUTION ABATEMENT FACILITIES (W. Va. Code § 11-6A)

- Pollution control facilities are nonproductive but are required for the protection of the general public. (W. Va. Code § 11-6a-1)

- To qualify as a pollution control facility:

- The property must be personal property. (W. Va. Code § 11-6A-2, CSR § 110-6-2) Installed primarily for the purpose of abating or reducing water or air pollution or contamination. (W. Va. Code § 11-6A-2, CSR 110-6-2)

- Approved as a pollution control facility by the Water Resources Division of the Department of Natural Resources or the Air Pollution Control Commission. (W. Va. Code § 11-6A-2, CSR 110-6-2)

The appraised value of pollution control facilities first placed into operation subsequent to July 1, 1973, shall be salvage value. (W. Va. Code § 11-6A-3)

Salvage value is defined as being five percent (5%) of original cost. (See list of Pollution Abatement Control Equipment Appendix T) (CSR 110-6-2)

**WIND POWER PROJECTS.** A power project designed and constructed to convert wind into electrical energy are pollution control facilities. Each wind turbine and the tower, which the turbine is affixed, shall be considered pollution control. However the portion assigned salvage value shall be no greater than 79% of the total value of the facility. All other property shall be valued without regard to pollution control facilities (W. Va. Code §§ 11-6A-4, 11-6A-5a)

FREEPORT AMENDMENT (W. Va. Code § 11-5-13)

- Tangible personal property moving through West Virginia destined for out-of-state delivery may be exempt from taxation. The most recent interpretation by the State Tax Department is contained in Appendix J.

DEALER VEHICLE, MOTOR BOAT AND RENTAL CAR INVENTORY (W. Va. Code § 11-6C-1 et seq.)

- W. Va. Code § 11-6C-1 et seq. establishes a special method of appraising the inventory of dealers in new and used cars, motor boats, and rental cars, trucks under

16,000 GVW, motorcycles, recreational vehicles, trailers, house trailers and factory built homes. To estimate the market value of the vehicle and motor boat inventory including house trailers and factory built homes the assessor shall use annual sales of the vehicles for the previous calendar year divided by 12 to determine the market value of the dealer inventory for the current July 1 assessment date. The market value of rental car inventory, as of the first day of July of each year, shall be the gross value of all rental cars made available on the first day of each month of the immediately preceding calendar year: Provided, that the daily passenger rental car business shall add together the gross values and divide that sum by twelve. "Gross value" means the lowest value for each vehicle as shown in a nationally accepted used car guide determined by the Tax Commissioner. (Appendix K)

CELLULAR TOWERS

- Communication towers owned by public service corporations are to be assessed by the Board of Public Works; however communications towers which are not owned by public service corporations should be assessed by the local assessor. For example, radio or television stations are not considered public service companies; accordingly, any towers owned by such companies should be locally assessed.

# SECTION 13

## 13. HOMESTEAD EXEMPTION (W. Va. Code § 11-6B and Comm. Sub HB 2703), SENIOR CITIZENS TAX CREDIT (W. Va. Code § 11-21-21 AND REFUNDABLE TAX CREDIT (W. Va. Code § 11-21-23)

Persons who are 65 years of age or older, or permanently and totally disabled, are entitled to an exemption from property taxes on the first $20,000 of assessed value on their owner-occupied residence. A homeowner who is living with family members or in a nursing home or other facility as a result of illness, accident, or infirmity of old age may retain a homestead exemption and Class II property designation as long as the property is not used for commercial purposes or becomes a residence of any other individual. (W. Va. Code § 11-6B and Section 21 of this guide for additional exempt properties.)

THE EXEMPTION may apply to mobile homes on leased land.

PERSONS WISHING the exemption must make application to the assessor on or before December 1 following the July 1 assessment date, if he/she is going to be 65 before the next July 1, using form PTD 12:07. (Appendix L)

- Senior Citizen: No need to re-file unless claimant moves to a new home.
- Disabled: To notify assessor within thirty (30) days if claimant is no longer disabled.
- If assessor denies application, he must notify applicant of reasons and right to appeal to the county commission. (W. Va. Code § 11-6B-5)

APPLICANTS MUST OCCUPY their homestead for more than six (6) consecutive months each year.

APPLICANTS MUST SHOW PROOF of legal residency and property tax payment for two (2) taxable years prior to filing application.

APPLICANT MUST APPEAL to the county commission within thirty (30) days of notice of denial. (W. Va. Code § 11-6B-6)

SENIOR CITIZENS TAX CREDIT (W. Va. Code § 11-21-21.) THIS IS NOT HANDLED BY THE COUNTY ASSESSOR.

This Legislation creates a refundable property tax credit, subject to a means test, (W. Va. Code § 11-21-21 also see Appendix S) for many taxpayers. This new credit it titled, "Senior Citizens Tax Credit".

The article allows a low-income Taxpayer who is eligible for the Homestead Exemption to apply for a refundable State income tax credit for the property taxes paid on the first $20,000, or portion thereof, of taxable assessed value that is above the $20,000 Homestead Exemption. The article defines "low income" as federal adjusted gross income for the taxable year that is 150% or less of the federal poverty guidelines for the year in which the property tax is paid. The Credit is a refundable income tax credit and may be applied to the income tax liability of the homestead recipient. If the homestead recipient does not have an income tax liability for the year in question, the recipient may apply for, and receive a refund of the property taxes paid on or up to the first $20,000 of assessed value of his or her homestead.

Information concerning the program will be mailed either in conjunction with, or along with, the State income tax packet each year. Information concerning eligibility requirements, the amount of credit potentially available to the taxpayer, and the procedures by which a Taxpayer may apply for and receive a refundable income tax credit, will be contained in the mailing at the time. The federal poverty guidelines will be published by the U.S. Department of Health and Human Services each February. Credit eligibility is restricted to taxpayers who meet all of the following criteria:

- The taxpayer must be a participant in the Homestead Exemption program.

- The taxpayer must incur and pay a property tax liability on the Homestead Exemption eligible home (i.e., the assessed value of the eligible home must be greater than $20,000 prior to the application of the Homestead Exemption).

- The taxpayer's federal adjusted gross income must be less than 150% of the federal poverty guideline. The poverty guideline for each year will be listed in the "Senior Citizens Tax Credit" letter sent by the State Tax Department the end of December each year.

- The taxpayer must file a document to verify the taxpayer's annual income and the amount of the Credit (i.e., either a State personal income tax return or a signed statement attached to the Credit document provided by the State, to the effect that the Taxpayer does not need to file a State personal income tax return because of low income.)

A Taxpayer does not need to apply to either the State Tax Department or the County Assessor's Office to be eligible for credit. However, the Taxpayer must have initially applied to the county assessor's office and become eligible for the Homestead Exemption program. The taxpayer can either claim the credit on their state income tax return or

complete a form to request a tax refund, if the taxpayer is not otherwise required to file an income tax return. (See Appendix S)

REFUNDABLE TAX CREDIT (W. Va. Code § 11-21-23)

Beginning for tax years after January 1, 2008, any homeowner (living in homestead) shall be allowed a refundable credit against the taxes equal to the amount of real property taxes paid in excess of 4% of their income.

HB 2949 (passed March 10, 2011)

--Purpose: An act to repeal §11-6I-1, §11-6I-2, §11-6I-3, §11-6I-4, §11-6I-5, §11-6I-6, §11-6I-7, §11-6I-8, §11-6I-9, §11-6I-10, and §11-6I-11 of the code of West Virginia, 1931 as amended; and to amend and reenact §11-21-21, §11-21-23, and §11-21-24 of said code, all elating to providing property tax relief to taxpayers generally; providing definitions of "low income" or purposes of property tax relief programs; allowing only "low income" taxpayers to receive the tax credit benefits of property tax relief programs; allowing those eligible for the homestead exemption to take both the senior citizens' tax credit for property tax paid on the first $20,000 of taxable assessed value of a homestead and the refundable tax credit for real property taxes paid in excess of four percent of gross household income; repealing the Senior Citizen Property Tax Payment Deferment Act; and eliminating the alternative low income property tax increment refundable credit program.

# SECTION 14

## 14. ASSESSMENT OF PUBLIC UTILITIES, AND RAILROAD CARLINES (W. Va. Code § 11-6)

W. Va. Code § 11-6 requires that operating property of public service businesses be reported to and assessed by the State Board of Public Works (Board). However, non-operating real estate owned by public service businesses is required to be assessed by the local assessor. The State Tax Commissioner operates in an advisory capacity to the Board in issuing estimates of tentative assessed values for the Board's consideration in establishing final values. Once final assessments have been established by the Board; the State Auditor is required to distribute the statewide assessments to local taxing jurisdictions, collect taxes on the assessments, and distribute tax collections to the sheriff or municipal treasurer.

TAX RETURNS prescribed by the Board are due on or before May 1 of each assessment year. (W. Va. Code §§ 11-6-1 and 11-6-8)

TAX RETURNS required to be filed by May 1 are for the calendar year prior to the report date. (W. Va. Code § 11-6-1)

THE TAX COMMISSIONER is required to determine estimates of tentative assessed values on or before September 15 of each assessment year. (W. Va. Code § 11-6-9)

- The Tax Commissioner is required to provide the Board with work sheets used in estimating tentative assessments. (W. Va. Code § 11-6-9 and CSR § 110-1-11.12)

- The Tax Commissioner is required to notify each public service business of the tentative assessment recommended to the Board. (W. Va. Code § 11-6-9)

THE BOARD IS REQUIRED to meet no sooner than 15 days after issuance of tentative assessments but not later than October 1 to begin to set final assessments. (W. Va. Code § 11-6-11)

THE BOARD HOLDS a hearing (protest hearing) concerning the tentative assessments to afford an opportunity for comment from the respective public service businesses. (W. Va. Code § 11-6-11)

SUBSEQUENT to the protest hearing, the Board sets final assessed values. (W. Va. Code § 11-6-11)

THE STATE AUDITOR is required by March 1 to distribute the statewide assessments to

counties and municipalities and certify such distributed values to the respective county commission. (W. Va. Code § 11-6-12)

THE STATE AUDITOR is required to mail a statement of taxes to the respective public service businesses; payment of which is due first half September 1 and second half March 1. (W. Va. Code § 11-6-18)

THE STATE AUDITOR is required to distribute property taxes collected from public service corporations to the respective sheriff or municipal treasurer. (W. Va. Code §§ 11-6-21 and 11-6-22)

OPERATING REAL ESTATE of public service corporations is required to be assessed by the Board; but all non-operating real estate is to be assessed by the county assessor. (W. Va. Code § 11-6-24)

ALL PERSONAL PROPERTY of public service corporations must be valued by the Board.

# SECTION 15

## 15. APPRAISAL OF INDUSTRIAL PROPERTY (W. Va. Code § 11-1c-10c)

W. Va. Code § 11-1c-10c charges the State Tax Commissioner with the responsibility of appraising all Industrial Real and Personal Property.

The State Tax Commissioner shall file an industrial valuation plan to be approved by the Property Valuation Training and Procedures Commission every three years. The State Tax Commissioner shall use the cost, market and income approach to maintain market value yearly.

All Industrial Property owners are required to make a return (STD 12:32I) to the State Tax Commissioner by August 1st of each year.

After placing an appraised value on all industrial property, the values are forwarded to the county assessor and placed on the appropriate land book or personal property book. The State Tax Commissioner will maintain and supply all support that the assessor may need to evaluate the appraisal. In the event the assessor disagrees, the assessor must show just cause to the Property Valuation Training and Procedures Commission and provide a plan in which a different appraisal will be conducted.

The State Tax Commissioner's Office will notify all Industrial owners of real property increases of assessment of 10% or more as provided by W. Va. Code § 11-3-2a.

The State Tax Commissioner's Office will attend and render assistance to the County Commission sitting as a Board of Review and Equalization in any matters concerning the assessed value of Industrial Property.

# SECTION 16

## 16. APPRAISAL OF NATURAL RESOURCES AND MANAGED TIMBERLAND

W. Va. Code Chapter 11, Article 1C requires that all natural resource property and managed timberland be appraised by the State Tax Department. The Department is required to formulate legislative rules and regulations for these appraisal purposes and to annually update its variables so that values are kept current.

These rules and regulations for the above mentioned natural resource appraisals are:

**West Virginia Legislative Regulations**
**State Tax Division**
**Title 110**

Series 1H - Valuation of Timberland and Managed Timberland

Series 1I - Appraisal of Active and Reserve Coal Property for Ad Valorem Property Tax Purposes

Series 1J - Appraisal of Producing and Reserve Oil and Natural Gas Property for Periodic State Reappraisals for Ad Valorem Property Tax Purposes

Series 1K - Appraisal of Natural Resources Property Other Than Coal, Oil or Natural Gas for Ad Valorem Property Tax Purposes

MINERAL (NATURAL RESOURCE) properties are considered as separate estates in land, assessed as real estate, and contribute to the value of fee property (if owned in that circumstance).

MINERAL PROPERTIES that are part of a fee estate may not be assessable. If the surface portion of the fee estate qualifies as an active farm and the annual wholesale value of the farm products is 50% or more than of the usual annual gross income from all other uses of the property (i.e., mineral leases), then the minerals are not to be assessed.

ANNUAL PROPERTY REPORTS for mineral parcels are required. Property tax returns for natural resource property (except oil-producing property, natural gas-producing property, and managed timberland properties are due on or before **May 1ST** preceding the July 1ST assessment date.
--Provides that if required by the Tax Commissioner, property tax returns for industrial property, oil producing property and natural gas-producing property are due on or before **August 1ST** of the assessment year. (W.Va. Code §11-6k-1)

- ASSESSMENT OF ACTIVE AND RESERVE COAL PROPERTIES (CSR 110-11)

**Generally accepted methods of Valuation**

- There are three methods generally used: **cost, market, and income** approaches.
- The **cost** approach to value is based upon the assumption that the cost of a property, less depreciation (loss in value) yields a reasonable estimate of market value. There are three (3) generally accepted types of cost approach appraisal methods; these are: original cost less depreciation, reproduction cost less depreciation, and replacement cost less depreciation. Depreciation is a loss in value due to physical deterioration through use, functional obsolescence through design or utility and economic obsolescence due to outside market forces. Many natural resource properties were acquired many years ago for significantly lower cost than current market so original cost is not applicable. Reproduction of natural resource properties is not applicable because of the non-renewable nature of the resources, and the same holds true for replacement.
- The **market** approach to value is based upon the assumption that the recent selling price of the comparable properties if properly analyzed and adjusted, if appropriate, will yield a reasonable estimate of current market value. In practical application, natural resource properties don't sell very often and it is difficult to attribute various portions of the sale price to the various natural resources. Also, depending on the immediate purposes of the buyer, prices can be widely variant. Adkins v. Paige pointed out the inadequacy of this valuation approach to coal properties in the State.
- The **income** approach to value is based upon the assumption that a property is worth the future income, discounted to present worth. Adkins v. Paige mandated the adoption of income approach in valuation of reserve coal in the state.
  - The simplest form of income value is:
    V=I/R
    Where "V" is present value, "I" is income and "R" is the capitalization rate.

**Reserve Coal Valuation Model**

This is the legislatively mandated system for valuation of reserve coal for property tax purposes. RCVM also involves using a GIS that includes many data sets.

- Coal bed maps: areal extent, thickness for selected previously mined coal beds.
- Quality maps: sulfur, BTU, washability, volatility
- Mine maps: location and other pertinent data of reported coal mines current and closed
- Coal prices: sales information with source location (coal mine), destination (buyer), transportation, and FOB-source price of coal sold from mine in WV
- Transactions: terms and locations of leases and sales of coal properties prospect and permit application, etc.
- Royalties: location and terms of coal royalty agreements
- Environmental: general location of potential problems which could impede permitting for mining
- Property location: location of each individual property for which coal rights are owned
- Coal Production: data reflecting coal produced annually by mine and by coal bed
- Capitalization rate: market data necessary to develop an estimate capitalization rate
- Current mine data: active mine data from the Natural Resources Appraisal System

As mandated by the WV Legislature in Title 110, Series 1I, the RCVM was first used for the 2000-tax year.

- The aggregate value of all the coal in the state is first determined using the formula:

  **Ag Val=(Ave Coal Price)(Ave Roy Rate)(Ave Annual Prod)/Cap Rate**

- The aggregate active value (sum of all value of active acres on all the mines in the state) is subtracted from the aggregate value to give the total reserve value.
- The reserve value for the entire state is then distributed among all the coal-bearing properties in the state. Each coal seam value is based on the following formula weighing all of the contributing factors:

  $\$/ac/bed=(\$/mmBTU)XRoyX[1\pm\delta BTU+\delta S)]X[(1/1(1+I)^{(t+0.5)}X(1/10^{6})]X(BTU)X(2000)X(1800)X(RR)X(Thk)$

- Where:
  $/ac/bed=present value per acre of an individual coal bed on an individual property
  $/mmBTU = coal price (FOB-source) per million BTU
  Roy = Average royalty rate
  $[1 \pm (\delta BTU + \delta S)]$ = BTU and sulfur adjustment factor
  $1/(1 + 1)^{(t+0.5)}$ standard mid-year present worth factor
  $(1/10^6)$ = 1 divided by 1,000,000
  BTU= BTU content of one pound of dry coal by bed by location
  2000 = two thousand lbs. per ton
  1800 = 1800 tons per acres foot
  RR = clean coal recovery rate
  Thk = coal bed thickness in feet

The portion involving the mid-year present worth factor,

$1/(1 + R)^{(T+0.5)}$ = standard mid-year present worth factor (R is the capitalization rate)

basically gives you a multiplication factor for income starting in a future year, "t" and the mid-year just means that the income is assumed to be in monthly installments rather than a lump sum at the end of the year. Thus the first year would actually be 0 and the exponent would be (0 + 0.5)

- The single most important factor in value of coal is the estimation of when it will be mined. This is the "t" factor in the preceding formula.

Reserve unmineable coal property (coal which is not mineable using generally accepted mining practices, suitable equipment, has a thickness of less than 30" &/or not classified as mineable coal due to other evidence) is valued based on a legislative applied rate of $5.00 per acre under one of the following circumstances:

- Parcels where all the coal beds are unmineable or where each bed is partially unmineable and the remaining portion is mined out or barren is valued $5.00 per deed acre.
- Parcels with an acre or more of unmineable coal coexists with mineable coal in any bed is valued at $5.00 time the amount of unmineable acreage in the bed containing the least amount of unmineable acreage.

Reserve mined out property (any portion of the coal bed that has been depleted by prior mining operations and from which no additional coal is recoverable by generally accepted mining practices and suitable equipment) is valued based on a legislative applied rate of $1.00 per acre under one of the following circumstances:

- A parcel where each and every coal bed is completely mined-out is valued at $1.00 per deed acre.

- Parcels with an acre or more of mined-out coal coexists with mineable coal in any bed is valued at $1.00 time the amount of mined-out acreage in the bed containing the least amount of mined-out acreage.

Reserve barren property (property that does not have any evidence of existing coal beds) is valued based on a legislative applied rate of $1.00 per acre under one of the following circumstances:

- A parcel where each and every coal bed is completely barren is valued at $1.00 per deed acre. Parcels with an acre or more of barren coal coexists with mineable coal in any bed is valued at $1.00 time the amount of barren acreage.

Active coal property (coal on a parcel or portion of a parcel of land involved in a permitted mining operation) is valued based on a formula which calculates the present worth of future revenues to be realized over the life of a mine (income approach). The formula takes into account such items as production, coal bed thickness, recovery rate, type of coal market (steam or metallurgical), royalty rates, type of mine (underground or surface) and the capitalization rate.

- ASSESSMENT OF NATURAL RESOURCES PROPERTIES OTHER THAN COAL, OIL OR NATURAL GAS (CSR 110-1K)

**Other natural resources properties include interests for such items as limestone, fireclay, dolomite, sandstone, shale, sand, gravel, salt and any other natural resource that is permitted for active mining.**

Other natural resource active property (a parcel or portion of a parcel of land involved in a permitted mining operation) is valued based on a formula which calculates the present worth of future revenues to be realized over the life of a mine (income approach) as is active coal. The formula takes into account such items as production, seam thickness, recovery rate, royalty rates, and the interest rates and mine type (surface or salt brine wells). The valuation of permitted reserves is based upon a review of other natural resource sales using the market approach.

Other reserve natural resource property that is not permitted (mineable, unmineable, mined out or barren), is valued based on a legislative applied rate of $1.00 per deed acre.

- ASSESSMENT OF OIL AND GAS PROPERTIES (CSR 110-1J)

The reappraisal valuation system reclassifies producing oil and gas properties as flush (year 1 and year 2) or settled (year 3 and over), and further classifies oil properties into these three production categories.

Producing oil and gas property (for oil, 40 acres per well; for gas, 125 acres per well) is valued based on a formula (settled wells utilizes a three (3) year weighted income average in the appraisal calculation) which calculates the present worth of future revenues to be realized over the life of the well. The formulas take into account royalty income, working interest income, production amounts, present market prices, production decline rates, operating costs and interest rates.

Flush production involves a producing well in its first or second year of production. A settled producing well involves a producing well that has produced for three or more years.

New wells or wells put back into production after being shut-in the previous year must be annualized.

Non-producing oil and gas property values are calculated on a per acre basis upon a review of oil and gas property leases in each county. The primary factors involved are the delay rental amounts and term of the lease.

- ASSESSMENT OF MANAGED TIMBERLAND (CSR 110-1H)
(WV Code 11-1C-1)

The reappraisal valuation system defines managed timberland as surface real property, except farm woodlots, of not less than ten contiguous acres which is devoted primarily to forest use and which has existent on it and well distributed, commercially valuable tree species of any size sufficient to comprise at least forty percent normal stocking of forest trees and that is managed pursuant to a plan provided for in Section 110-1H, Valuation Application of the Regulations. To be qualified, the land must be growing a commercial forest crop that is physically accessible for harvesting when mature.

Other wooded properties that do not fall within the definition of managed timberland will be valued under the market approach by the county assessor (i.e. woodland, wasteland, farm woodlots, sub-divisions, timber rights only and surface less timber.)

The managed timberland valuation technique determines the appraised value based on the quality of the soil, certain topographic and climatic features, the parcel's tax class and potential income that the trees would generate discounted cash flow. Upon

receipt of annual market information on cord prices and MBF sales from the State Division of Forestry, the State Tax Department annually recalculates the appraised values for each managed timberland grade.

Managed timberland productivity maps have been developed for all non-municipal areas in the State.

- Management contracts must be completed on or before July 1 with Division of Forestry.

- Property identification reports are due on or before September 1 each year with Division of Forestry.

- List of certified parcels (from Division of Forestry) is due on or before October 1 to Property Tax Division.

The managed timberland categories as shown on the maps include:

Grade 1 - Soil classified as excellent to very good in ability to produce a timber crop.

Grade 2 - Soil classified as good to fair in ability to produce a timber crop.

Grade 3 - Soil classified as poor in ability to produce a timber crop.

NF - Areas not covered by trees and thus not graded.

# SECTION 17

## 17. IAS COMPUTER ASSISTED REAL PROPERTY ASSESSMENT SYSTEM (West Virginia On-Line Real Property Assessment System Manual and W. Va. Code § 11-1A-21)

The Computer Assisted Real Property System was developed in a manner that aids the assessor in compiling and maintaining assessment data on all real estate in their respective county. The system provides a format for natural resources, undivided interest in property, county court splits, etc. This is the system from which the land book is generated each year.

THE COMPUTER ASSISTED ASSESSMENT SYSTEM provides land books and all required reports.

ASSESSMENT DATA is stored and accessible from the tax year that each individual county started using the IAS. It would vary from county to county, the earliest would be 1999.

- Previous Tax Year's are available for inquiry only.

- The current tax year and new tax year are available on-line for maintenance changes.

# SECTION 18

## 18. INTEGRATED ASSESSMENT SYSTEM (IAS)

There are three computer assisted appraisal systems. The Computer Assisted Personal Property System, commonly referred to as the PP System, appraises all tangible personal property. The Computer Assisted Mass Appraisal System, commonly referred to as the CA System, appraises all surface and fee real property. The Computer Assisted Natural Resource Appraisal System, commonly referred to as the NR System, appraises all mineral properties, both severed and unsevered interests.

The techniques and procedures which are set forth in each system's manual are designed to meet the challenges of providing equitable, accurate, and defensible values. Proper application, combined with good appraisal practices and sound judgment in using the procedures, will provide an assessor with a valuable tool in the appraisal process. It allows you to manage correct information on an up-to-date basis whether new or an existing record.

IAS COMPUTER ASSISTED PERSONAL PROPERTY (PP) (See Section 19)

IAS COMPUTER ASSISTED MASS APPRAISAL SYSTEM, REAL PROPERTY (CA) (See Section 17)

- Used for on-line data entry and maintenance of appraisal information for all types of surface and fee real property.
- Residential - properties devoted to four family units or less used for residential use.
- Farm - rural properties generally defined by a minimum acreage requirement and usually, but not necessarily, devoted to agriculture.
- Commercial - properties devoted to trade, services, and recreational use.
- Industrial - properties devoted to the manufacturing and/or processing of products.
- Timber - properties devoted to the production of a timber crop suited for commercial or industrial use.
- IAS provides for a way of determining an opinion of value for land using the comparable sales approach and a "cost approach" estimate of improvement values (including attachments) and other building and yard items.

- Information available will vary from county to county according to the tax year that each individual county started using IAS (the earliest would be 1999).

IAS -- ASSISTED NATURAL RESOURCE APPRAISAL (NR) SYSTEM

- Maintains and processes natural resource and managed timberland data on-line.

- This system recognizes two types of mineral properties, producing and non-producing.

- Producing properties - utilizing the income approach, includes coal, oil and gas, and other mined minerals such as dolomite, limestone, etc.

- Non-producing properties - valued on a per acre basis for oil and gas and other mined minerals, and a per acre per seam basis for coal.

- Managed timberland properties are valued based on a per acre income formula for different soil types. These values recognize three (3) different soil types with different growth and income amounts.

# SECTION 19

## 19. IAS ASSISTED PERSONAL PROPERTY ASSESSMENT & APPRAISAL (PP) SYSTEM

The PP System is designed to help create uniformity in the appraising and assessing of personal property throughout the State.

The system provides on-line valuations for the different categories of personal property and produces the personal property books.

For further information refer to the PP user and data entry manuals.

THE PP SYSTEM prints personal property books and all required reports.

THE APPRAISAL AND ASSESSMENT SYSTEMS for personal property are combined into this system.

- Appraised values are arrived at by entering values direct, calculating values, and/or table values.

- Assessments are 60% of the appraised value.

INFORMATION is available on the PP System from the year that the individual county started using IAS. It would vary from county to county the earliest would be 1999.

- Current year are the records being prepared for new tax year from current returns.

# SECTION 20

**20. IAS REPORTS (See Appendix M)**

PERSONAL PROPERTY (PP)

CAMA SYSTEM (CA)

ASSESSMENT SYSTEM (AA)

NATURAL RESOURCES (NR)

# SECTION 21

## 21. RATIO STUDIES

RATIO STUDIES are useful tools for the assessor to determine if assessments/appraisals are at the required ratio to market value and equally distributed. (See Appendix N)

ONLY VERIFIED VALID ARM'S-LENGTH transactions should be used. Sales verification can be made via the following:

- Mail verification. (See Appendix O for sample questionnaire)
- Phone call verification.
- Personal contact verification.
- Sales listing forms that are filed with each deed.

REPORTS AVAILABLE from system for appraisal/assessment ratios.

- CA181WV - APPRAISAL TO SALE PRICE RATIO STUDY.
  Assessor selects dates for transactions.

**OR**

- CA181WV - ASSESSMENT TO SALE PRICE RATIO STUDY
  Assessor selects dates for transactions.

COMPLETION DATES FOR ENTRY OF SALES DATA ARE AS FOLLOWS:

1st Quarter (January, February, March) by May 1
2nd Quarter (April, May, June) by August 1
3rd Quarter (July, August, September) by November 1
4th Quarter (October, November, December) by February 1

** Please note all sales for the purpose of monitoring and sales ratio are to be entered no later than January 31.

In order to meet the Property Valuation Training and Procedures Commission standards the median or aggregate ratio of appraised values must be between 90% to 110% of market value and COD must be less than 15 for residential improved property and less than 20 for all other property.

As per PVTPC instructions, for TY2011 any property where the sales price is more than plus or minus two standard deviation (+/- 2SD) from the median, may be eliminated from the sales ratio calculation with the approval of the State Tax Department.

If the sales ratio analysis indicates that assessments are within 10% of 60% of market value, assessments are considered to be 60% of market value. Effective July 1, 2013 for any county that is not assessing property at least at 54% of market value, "levies for general current expense purposes" means 98% of the levy rate for county boards of education as set by the Legislature. (W. Va. Code § 11-1c-5b)

# SECTION 22

**22. EXEMPTION, TAXABILITY, CLASSIFICATION (West Virginia Legislative Regulations Title 110, Series 3) (Taxability Rulings) (W. Va. Code § 11-8-5, 11-5-3, 11-4-2, 11-4-3, 11-3-7, and 11-3-9)**

TAX RATE CLASSIFICATION. Matters dealing with the correct classification of property for tax purposes and decisions related to the taxability of property are some of the most difficult decisions you will face. Matters dealing with classification ordinarily mean which of the three tax classes are appropriate for a piece of property. You should become very familiar with the three classifications of property that were provided in Section 7 of this handbook. Ordinarily, a simple process of elimination can assist in placing property in its correct tax class.

OFTEN, the difficult decision is whether the property is Class II. Always remember that Class II property is a preferred tax class reserved exclusively for homes used and occupied by the owner for residential purposes, farms used for farm purposes by the owner or tenant, and wetlands.

TAXABILITY. Matters dealing with exemption are equally important since your decision to relieve a property of the tax burden only shifts this burden to other property owners. However, our Legislature has determined many types of property to be exempt from taxation. W. Va. Code § 11-3-9 and Legislative Regulations governing the exemption of property from property taxes are your basic tools for judging exemption.

IN WEST VIRGINIA, generally property must be used for an exempt purpose in addition to being nonprofit. The Internal Revenue Service provides an exemption from income taxes for nonprofit businesses or activities. This is not sufficient for exemption from West Virginia property taxation. The property owner has the burden of coming forward and providing you with information supporting their claim for exemption.

IN INSTANCES where your decision concerning taxability or classification is disputed by the property owner, the State Tax Department has the authority to resolve the matter. The State Tax Department, under the authority of W. Va. Code § 11-3-24a, will decide issues of taxability and classification if certified by the assessor. These decisions of the Tax Department are binding on both the assessor and property owner and are appealable to Circuit Court.

The following are common examples of problems confronting assessors in the area of classification and taxability:

- Summer homes or camps used exclusively for the residential purpose of the owner are ordinarily entitled to Class II classification.

- Automobiles or vans used exclusively by a church for church purposes or by a school for educational purposes are exempt.

- Cemeteries are exempt, regardless of whether they are public or private.

- An owner of farmland does not have to live on the land in order to qualify for Class 2 classification.

- Exempt real property must be entered on the land book and assessed but no taxes extended. Personal property, determined exempt, need not be entered on the personal property book.

- Differences of opinion concerning the homestead exemption are resolved through appeals to your county commission, not the State Tax Department. (WV Code §11-6B-6)

- Property owned by a fraternity or sorority affiliated with a university or college or property owned by a non-profit corporation on behalf or a fraternity or sorority when the property is used as residential accommodations or as a dormitory for members of the organization is exempt. (See W. Va. Code § 11-3-9.)

REMEMBER - review the Legislative Rules and Regulations governing exemptions in order to assist your decision process. Where the issue is in doubt, always resolve the matter in favor of taxability as opposed to exemption. You, the assessor, must decide the matter before a ruling from the Tax Commissioner is requested. (WV Code §11-3-24a)

- Generally property must be used for certain purposes before qualifying for exemption.

- Appeal of taxability to Tax Commissioner for opinion. Provides that appeals of taxability and/or classification decisions by the Tax Commissioner must be made within thirty (30) days after receipt of written notice of the ruling and completed by February 28$^{TH}$ . (W. Va. Code § 11-3-24a)

QUESTIONS OF TAXABILITY (Taxability Rulings)

- Taxability and classification can be questioned up to meeting of Board of Review and Equalization.

- If taxpayer feels assessment is in error - appeal to the assessor.

- Assessor decides if taxpayer is correct and makes changes if necessary.

- The county commission may NEVER, sitting as a Board of Review and Equalization, rule upon taxability and classification.

# SECTION 23

## 23. ASSESSMENT FORMS (W. Va. Code § 11-1-6) (See Appendix P)

A form request is mailed annually to assessors, usually in December, to be completed and returned to the Property Tax Division.

TAX COMMISSIONER to prepare and furnish forms. Preprinted forms are also available upon request by or before July 1.

ASSESSMENT FORMS can be obtained throughout the year from the Property Tax Division of the State Tax Department.

ASSESSMENT FORMS must be retained for the current year and the 4 previous years.

# SECTION 24

## 24. TAX MAPS AND TAX MAP SALES (W. Va. Code § 11-1C-4(d))

The principal responsibility of the assessor is to locate, inventory and appraise (assess) property within the county. A complete set of (tax) maps is an indispensable tool for carrying out this function. Maps are fundamental to the assessment of real estate; they help determine the location of property, indicate the size and shape of each parcel, and reveal its relation to pertinent features that affect value. It is a logical consequence, therefore, that maps are the basic record in an assessor's office.

Tax maps serve as an index and inventory of real property and may be used to display market and statistical data, court evidence, assessment comparisons, land appraisals and other details. These maps also allow amendment and updating of information.

TAX MAPS should be continuously updated and maintained by recording description changes, making map corrections, and notifying appraisers (assessors) and others of the changes. Guidelines for maintenance of TAX MAPS are provided in W.Va. Procedural Rule, Title 189-3, *Statewide Procedures for the Maintenance and Publishing of Surface Tax Maps.*

Revised copies of TAX MAPS are to be provided to the Department of Tax and Revenue annually. (W.Va. Legislative Rule, title 189-5-6)

ALL TAX MAPS CREATED under the provisions of reappraisal legislation are the property of the assessors and the reproduction, copying, distribution or sale of such tax maps or any copies thereof without the written permission of the assessors is prohibited by law. (W. Va. Code § 11-1C-4 (d))

### TAX MAP SALES

ONLY THE OFFICE of the assessor can authorize the sale of copies of the original tax maps under the Property Valuation Training and Procedures Commission Legislative Regulations, Title 189, Series 5, April 15, 1992. (See Appendix Q)

- Copies of original tax maps may be purchased through the State Tax Department, Property Tax Division, or any assessor's office.
- Tax map purchasers may order maps by mail, telephone or in person.
- The minimum charge for each surface tax map is $5.00; however, pursuant to W.Va. Code §11-1C-7 (e), the following additional fees shall be charged and deposited in the courthouse facilities improvement fund:

- For a full size (24" x 36') map sheet - $3.00 per copy **(Making the minimum charge for a full size map sheet $8.00)**
- For a parcel reproduction on 8 ½" x 11" or 8 ½" x 14 paper - $1.50 per copy **(Making the minimum charge $3.00)**
- For all other sizes - $2.00 per copy.

GEOGRAPHIC INFORMATION SYSTEM (GIS) Maps (Mineral Parcel Boundaries ) created by the Property Tax Division and used for Natural Resource Appraisals (i.e. coal and managed timberland) shall be the property of the Department of Tax and Revenue and can be sold only by the Property Tax Division. The funds from the GIS maps shall be deposited in the Map Sales account, but the funds of shall not be apportioned as the original surface tax maps, and therefore, shall not be distributed by the assessors. GIS data sets will be provided to assessors at no cost.

# SECTION 25

## 25. EXONERATIONS (W. Va. Code § 11-3-27)

- County commissions have the authority to relieve property owners from "erroneous assessments." This term is described in the governing statute as a clerical error or mistake arising from an unintentional or inadvertent act, as opposed to an error in judgment or negligence. County commissions may consider errors of classification or taxability under this statute only upon written approval by the assessor.

- Upon the discovery of any such clericals error or mistake by the sheriff or assessor, or either officer having knowledge thereof, the sheriff or assessor shall initiate an application for relief from the erroneous assessment on behalf of the taxpayer or cause notice to be sent to any taxpayer affected by the clerical error or mistake by first-class United States mail advising the taxpayer of the right to make application for relief from the erroneous assessment.

- If the amount for which relief is granted has been paid but not already deposited in the county treasury, the sheriff shall refund the amount to the taxpayer. If the taxes have been charged but not yet paid, the taxpayer will be relieved from payment.

- Application for relief under this statute must be made within one year from the date the property books were delivered to the sheriff, or within one year from the date the property owner could have reasonably discovered the error.

- In the event it is ascertained that the taxpayer is entitled to relief, any excess taxes already paid shall be refunded and, if charged but not paid, the applicant shall be released from the payment of such excess: Provided, That in the event a mistake or error is discovered more than one year after the property books for the year or years in question are delivered to the sheriff, any relief granted to the taxpayer shall be in the form of a credit against taxes owing for up to the following two years: Provided, however, that if there are insufficient future taxes to credit or if the sheriff or county commission determines that a refund is appropriate, then the sheriff or county commission shall refund the unaccredited to the taxpayer.

- This section is not a substitute for the Board of Review and Equalization. Questions of valuation are not to be the subject of debate under this section.

- While this section (W. Va. Code §11-3-27) is normally used to correct errors which result in a decrease in tax liability, it also allows for the correction of an error which could result in an increase in tax liability for a taxpayer.

- A county commission under W. Va. Code § 11-3-27 may add value to the final

property books, due to a clerical error. Then a corrective ticket may be issued provided all the proper steps were taken to issue such a ticket.

- For your review, a copy of the General Advisory Memorandum and latest discussion on corrective tickets is included. (Appendix R)

# SECTION 26

## 26. DOG, SHEEP AND GOAT TAX (W. Va. Code §§ 19-20-2, 7-7-6e)

### DOG TAXES (W. Va. Code § 19-20-2)

- Each county assessor will, in compliance with W. Va. Code §19-20-2, collect a head tax of three dollars on each dog in the county in conjunction with the assessment of personal property. Whenever a dog is acquired or attains six months of age, the owner will register the dog with the assessor and pay the tax.

- If an owner fails or refuses to pay the head tax on dogs within fifteen days after it is assessed, the assessor shall notify the county dog warden, or, if the county has no dog warden, to the county sheriff. The warden or sheriff shall impound the dog for fifteen days. Thereafter, the sheriff or warden may sell or dispose of the dog.

- W. Va. Code §19-20-11 permits an owner to have a dog assessed as personal property in the same manner as other personal property. This section does not require dogs to be assessed for property tax purposes.

- Any person, who keeps a dog considered to be vicious, for the purpose of protection, shall acquire a special license from the Assessor. The Assessor shall charge $10.00 for the License in addition to the head tax (See W. Va. Code §19-20-21.)

- Owners of a kennel may apply to the Assessor for registration of the kennel for a fee of $10.00. The registration as a kennel entitles the registrant to receive certificates for not more than five (5) dogs. Additional dogs, above the five (5), are subject to the head tax. A kennel is a commercial business with a business license where dogs are bred, kept, boarded or sold. (See W. Va. Code §19-20-3.)

- The Assessor and his or her deputies shall have the further duty of collecting any such head tax on dogs as may be levied by the ordinances of each and every municipality within the county.

## SHEEP AND GOAT TAXES (W. Va. Code § 7-7-6e)

- After the thirtieth day of June, two thousand five, it shall be the duty of county assessor and his/her deputies to collect an assessment of one dollar on all breeding age sheep and goats.

- The Assessor collecting the assessment on breeding age sheep and goats shall be allowed a commission of ten (10) percent upon all taxes collected and shall send the Commissioner of Agriculture ninety (90) percent. The Commissioner shall deposit the same in a special account in the State Treasury to be known as the "Integrated Predation Management Fund."

- The money in the Fund shall be used to expand the Coyote Control Program statewide. Any person who does not pay its assessment is not eligible for the services provided by this cooperative agreement. (See Appendix V)

# SECTION 27

## 27. BOARDS OF REVIEW AND EQUALIZATION (W. Va. Code § 11-3-24)

The county commission is required by W. Va. Code §11-3-24 to annually, but not later than February 1ST , meet for the purpose of reviewing and equalizing the assessments made by the assessor. The board shall not adjourn for longer than three business days at a time, not including a Saturday, Sunday or legal holiday in this state, until this work is completed. The board may adjourn sine die anytime after February 15TH of the tax year and shall adjourn sine die not later than the last day of February of the tax year.

### REVIEW & EQUALIZATION BY COUNTY COMMISSION (W.Va. Code §11-3-24)

--Changes proviso that Board shall not adjourn for a period of longer than three (3) days to three (3) business days not including Saturdays, Sundays, and legal holidays in the state.
--Provides that any person receiving a notice of the intention of the Board of Review and Equalization to increase an assessment may elect to have the matter herd by the Board of Assessment Appeals in October, as provided for under provisions of §11-3-24b.
--Provides that taxpayers electing to appeal a notice of the Board of Review and Equalization's intent to increase an assessment, to the Board of Assessment Appeals, shall not stay the decision of the Board of Review and Equalization to so increase the Assessment.

- The county commission sitting as a Board of Review and Equalization is to:
- Correct all errors in names of persons and description and value of property.
- Make other corrections necessary to bring values into compliance with Chapter 11.
- If values are increased, the Board must notify the affected taxpayer by certified mail five (5) days prior to the attempt to increase the value.
- The Board may not address questions of taxability or classification nor previous year's appraisals.
- A liberal rule of evidence applies and as a rule of thumb, almost all evidence should be allowed into the record and the Board should give the weight it deserves. The taxpayer must prove with clear and convincing evidence that

the appraisal of the assessor or tax commissioner is incorrect. This is the heaviest burden of proof in non-criminal law.

The assessor must:

- Deliver a set of the current years' books complete in every particular, except the extension of levies.

- Attend the meetings and render assistance to the Board with any assessed value of property developed by the assessor.

- On challenge of value, the assessor must defend the assessed value with an appraisal and other pertinent evidence. The evidence must consist of statutory guidance, regulatory guidance, and generally accepted appraisal principles, etc.

# SECTION 28

## 28. TAX INCREMENT FINANCING (TIF) (W. Va. Code § 7-11B-2-4, 6-13, 15-24 and 26)

On November 5, 2002, the people of West Virginia ratified Amendment One to the West Virginia Constitution allowing the use of tax increment financing (TIF) secured by property taxes to fund economic development and job creation in the state. This amendment was implemented by the West Virginia State Legislature during the 2002 legislative session.

The purpose is to encourage local levying bodies to cooperate in the allocation of future tax revenues that are used to finance capital improvements and facilities designed to encourage private development in selected areas. To assist local governments that have a competitive disadvantage in their ability to attract business, private investment or commercial development due to their location; to encourage remediation of contaminated property; to prevent or arrest the decay of selected areas due to the inability of existing financing methods to provide capital improvements and facilities; and to encourage private investment designed to promote and facilitate the orderly development or redevelopment of selected areas.

Upon creation of a project district, the local county assessor will establish the base-assessed value of that project district. The base-assessed value is the taxable assessed value of all real and tangible property having a tax calendar year preceding adoption of a county order or passage of a municipal ordinance establishing such district.

Each subsequent year, the county assessor will certify the current assessed value of the property in the development or redevelopment project district. The difference between the amount of regular levy property taxes on the current assessed value and the amount of regular levy property taxes on the base-assessed value is the tax increment.

Regular levy property taxes on the base-assessed value of the property will continue to be allocated to the appropriate local taxing bodies. The tax increment will be deposited in a tax increment financing fund for use on projects approved for the project district.

# SECTION 29

## 29. MISCELLANEOUS AREAS

LEASED PROPERTY (W. Va. Code § 11-3-2)

- All tangible personal property shall be assessed in the name of the owner, regardless of whether or not the property is leased. Both the lessor and lessee of tangible personal property have an obligation to list the property on their property returns in compliance with W. Va. Code § 11-3-2.

- The reporting of the property by the lessee does not obligate the lessee to pay property taxes on the leased property. Rather, this provision is designed to enable the assessor to discover property that might otherwise not be assessed.

- A 'chattels personal', which includes all fixtures attached to land, if not included in the valuation of such land, are to be valued as personal property.

REGISTRATION OF DEAF AND BLIND BY ASSESSORS (W. Va. Code § 18-17-6)

- W. Va. Code § 18-17-6 requires on or before June 1 of each year that assessors register the name of all deaf and blind persons under eighteen years of age in their county. This information is to be reported to the State Superintendent of Schools and to the Superintendent of the State Schools for the Deaf and Blind on or before July 1 of each year.

ESCHEAT (W. Va. Code § 37-2-4)

- A county assessor is the escheator of lands in the county. (Whenever any person dies without a will and without any heir or next of kin, all real estate or personal property located in your county becomes the property of the State.)

- This is a statutory duty of assessors which is rarely invoked. However, there may be instances where the disposition of property resulting from the death of the owner becomes uncertain. If you discover this circumstance, reasonable efforts should be made to alert interested persons that any claims on the property should be brought to your attention. After a reasonable amount of time, this property should be identified and a list describing the property in particularity provided to the State Auditor. The State Auditor will then cause

the property to be sold as in the case of forfeited or delinquent land.

- Should you confront a situation where escheat may be the appropriate course of action, you are encouraged to call the State Tax Department for assistance in this particular area.

# SECTION 30

## WV CODE GUIDE FOR ASSESSORS

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|---|---|
| **CHAPTER 7** | **COUNTY COMMISSIONS AND OFFICERS** |
| **ARTICLE 2** | **COUNTY AND DISTRICT BOUNDARIES; CHANGE OF COUNTY SEAT AND NAMES OF UNINCORPORATED TOWNS AND OF DISTRICTS** |
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| | |
|---|---|
| A | ASSESSOR |
| AU | STATE AUDITOR |
| BPW | BOARD OF PUBLIC WORKS |
| CC | COUNTY COMMISSION |
| S | SHERIFF |
| T | TAX DEPARTMENT |

# JANUARY

| | | |
|---|---|---|
| T | 2-31 | Mail out tax returns - include PTD 12:00 D, return envelopes and extra schedules to public utility/motor carrier companies |
| S | 4 | Deadline that sheriff may give notices that 2nd installment of taxes will be received at places indicated between January 15th and February 28th (W. Va. Code § 11A-1-8) |
| AU | 10 | Auditor sends out notice to public utility companies of 2nd half taxes due with two and one-half percent (2 ½ %) discount by March 1st. |
| S | 1-15 | Sheriff must publish notice, if ordered by county commission, that second half taxes are being collected. (W. Va. Code § 11-A-1-8) |
| S | 15 | From January 15th to February 28th, Deputies may sit in various districts to collect 2nd half taxes. (W. Va. Code § 11A-1-8) |
| A | 15 | Last date to notify property owners when the assessed valuation of any item of real property is to be increased by at least $1,000 or more than ten percent (10%) over the assessed valuation on the property for the previous tax year. (W. Va. Code § 11-3-2a) |
| A | 20 | Last date for assessors to hold meetings with deputy assessors. (W. Va. Code § 11-2-7) |
| A | 30 | Last date for assessors to complete land and personal property books (W. Va. Code § 11-3-2) |

## FEBRUARY

| | | |
|---|---|---|
| A | 1 | Last date for assessor to submit official copy of land and personal property books to Board of Equalization and Review. (W. Va. Code § 11-3-19) |
| CC | 1 | County Commission shall sit, not later than first day of February, as Board of Equalization and Review. (W. Va. Code § 11-3-24) |
| AU | 2-15 | Auditor completes apportionment of public utility values to counties and municipalities---certifies same to county commissions. (W. Va. Code § 11-6-13) Accounting to sheriff for levies against public service corporations. (W. Va. Code § 11-6-21). |
| CC | 15 | The county commission sitting as a Board of Equalization and Review must not adjourn sine die before this date. (W. Va. Code § 11-3-24) |
| CC | 19 | County Commissions – first possible day for the Board of Equalization and Review to meet. (W.Va. Code §11-3-24) Not later than February 1st. |
| CC | 20 | A taxpayer may elect to apply, in writing, to the Board of Review and Equalization not later than February 20TH of the tax year. (W.Va. Code §11-3-23a) |
| S | 28 | From January 15TH to February 28TH Deputies may sit in various districts to collect 2ND half taxes. (W. Va. Code § 11A-1-8) |
| CC | 28 | Last date for Board of Equalization and Review to complete review of assessments and certify land and personal property books as completed for the year. (W. Va. Code § 11-3-24) |
| T | 28 | Last date for State Tax Commissioner to instruct assessor on certified questions of classification and/or taxability of property. (W. Va. Code § 11-3-24a) |

## MARCH

| | | |
|---|---|---|
| CC | 1 | Last date for county officers to file statement of probable amounts required for employees for next fiscal year with county commission (W. Va. Code § 7-7-7) |
| T | 1 | Railroad car line report due today. Mileage transferred to state recap. Mail reports to Care Line Companies missed in January. Audit any returns made by public utility companies. |
| S | 1 | Last day for collecting 2nd half taxes at two and one half percent (2 ½ %) discount. Second half taxes due net. (W. Va. Code § 11A-1-3) |
| A | 3 | Last date for assessor to furnish to all levying bodies a certified statement of aggregate totals of real and personal property and for county clerk to certify similar statement of public utility assessments. (W. Va. Code § 11-3-6) |
| CC | 7-28 | Each local levying body holds meeting(s) to compile levy estimate statement. (W. Va. Code § 11-8-9) Upon completion, two certified copies are forwarded to the State Tax Commissioner and the clerk shall publish the statement forthwith. The session shall adjourn until the third Tuesday in April. (W. Va. Code §§§ 11-8-10, 11-8-12 and 11-8-14) |
| | 31 | Last day for levying bodies to publish budgets and to mail budgets to Tax Commissioner. (W. Va. Code §§§ 11-8-11, 11-8-13 and 11-8-15) |
| AU | | Public service corporations pay last half taxes to State Auditor, 1st at two and one half percent (2 ½ %) discount. Second due net. (W. Va. Code § 11-6-8) |
| AU | | Twenty ninth (29th) to 3rd Tuesday in April – certification by Auditor of amounts chargeable to Sheriff from levies against public service corporations; payment due municipalities. (W. Va. Code § 11-6-22) |

# APRIL

| | | |
|---|---|---|
| S | 1 | Second installment taxes become delinquent. Final day to pay without penalty. (W. Va. Code § 11A-1-3) Duty of Sheriff. (W. Va. Code § 11A-2-1) |
| S | 1 | Sheriff may publish first notice of delinquent taxes of previous year (W. Va. Code § 11A-2-10a) |
| S | 15 | Last date for sheriff to remit to State Treasury all taxes collected for the State prior to April 1st. (W. Va. Code § 11A-1-14) |
| BPW | 15 | Final date for Board of Public Works to levy for State purposes (W. Va. Code § 11-8-8) |
| T | | Letter addressed to county commission and assessors regarding ratio of assessed values to appraised values. (W. Va. Code § 18-9A-11) |
| AU | | Levying bodies must certify levies within 30 days (after 3rd Tuesday in April) to Auditor. (W. Va. Code § 11-6-14) |
| T | | 3rd Tuesday – Only day to lay levies (County Commissions (W. Va. Code § 11-8-10a), Boards of Education (W. Va. Code § 11-8-12a), Municipalities (W. Va. Code § 11-8-6a). If levy order not received within 3 days – levying body to be reminded. All levy estimates must be approved by 3rd Tuesday. |

## M A Y

| | | |
|---|---|---|
| T | 1 | Coal returns due. |
| S | 1 | Sheriff's preparation of delinquent tax list for prior years. (W. Va. Code § 11A-2-11) |
| T | 1 | Last date for filing of public utility returns with State Tax Commissioner. (W. Va. Code § 11-6-1) Form and manner. (W. Va. Code § 11-6-8) Any owner or operator failing to make such return is guilty of a misdemeanor and fined $1,000. For each month failure continues. (W. Va. Code § 11-6-8) |
| T | 15 | Send delinquent letter to public utility companies on or about the 15th. |
| T | 15 | Tax Department Expenditure Schedule for upcoming fiscal year. |
| T | 15-31 | Requisition supplies for assessment books and envelopes for public utility assessments. |
| T | 15-31 | Tax Commissioner charged with responsibility of compelling the filing and imposes penalties for failure to file. (Public Utilities) (W. Va. Code § 11-6-9) |
| AU | | State Auditor prepares list of delinquent utility taxpayers amount and certifies same to Board of Public Works and filed in office of Secretary of State. (W. Va. Code § 11-6-23) Secretary of State gives written notice to taxpayer with 10 days. (W. Va. Code § 11-6-23) |

## JUNE

| | | |
|---|---|---|
| A | 1 | Assessor must complete registration of all deaf and blind persons under age 18 no later than June 1st and forward the report to the state superintendent of schools and the superintendent of the state school for the deaf and blind no later than July 1st. (W. Va. Code § 18-17-6) |
| A | 7 | Last date for assessor to submit land and personal property books, with levies extended, to sheriff. (W. Va. Code § 11-3-19) |
| S | | June 7th to July 15th – Sheriff prepares tax tickets. Commences collection after July 15th. (W. Va. Code § 11A-1-6) and (W. Va. Code § 11A-1-8) |
| S | 15 | Final date for Sheriff to present delinquent tax list to County Commission. (W. Va. Code § 11A-2-14) |

# JULY

| | | |
|---|---|---|
| A | 1 | Assessor is required to have two meetings with deputies between July 1st & January 20th for the purpose of securing uniform valuation of real & personal property (W. Va. Code § 11-2-7) |
| A | 1 | Last date for Assessor to submit copies of property books, with levies extended, to County Clerk; of land book, with levies extended, to State Auditor; and of personal property books, with levies extended, to Sheriff. (W. Va. Code § 11-3-19) |
| A | 1 | Assessor and deputies begin canvass of the county to list real and personal property. (W. Va. Code § 11-3-2) |
| A | 1 | Assessor begins to receive applications from individuals in the county claiming eligibility for the homestead exemption. (W. Va. Code § 11-6B) |
| A | 1 | Assessor issues property returns to individuals, corporations, and companies. No person required to make return sooner than July 10th. (W. Va. Code § 11-3-2) |
| CC | 1 | Deadline for county clerk to certify a copy of delinquent real estate list to auditor. (W. Va. Code § 11A-2-14) County commission pay necessary postage incurred by assessors in the performance of his/her official duties. (W. Va. Code § 11-3-22) |
| S | 1 | Lien attaches upon non-utility property for taxes payable for the ensuing year. (W. Va. Code § 11A-1-2) |
| S | 1 | Prepare sheriff's settlement (end of fiscal year and end of term). (W. Va. Code §§§ 6-8-1, 6-8-5 and 6-8-6) |
| S | 1-15 | Sheriff may publish notice between July 1 and 15 that first half taxes are being collected and at what location (W. Va. Code § 11a-1-8) |
| T | 1 | Tax Department files final report of mineral valuation variables with Secretary of State (CR Title 110, Series 1). |
| S | 15 | Sheriff shall mail tax bills to taxpayers last known addresses. (W. Va. Code § 11A-1-8) |
| S | 15 | Sheriff may commence collections of first half taxes. (W. Va. Code § 11A-1-6) |
| AU | | Auditor examines delinquency list and if satisfied it is correct shall credit the sheriff for all State taxes on list. (W. Va. Code § 11A-2-18) |
| AU | | Auditor mails tax bills for public utility taxes (W. Va. Code § 11-6-18) |
| S | | Sheriff is ex officio county treasurer. (W. Va. Code § 7-5-1) |

# AUGUST

| | | |
|---|---|---|
| T | 1 | Provides that if required by the Tax Commissioner, property tax returns for natural resources property (except oil-producing property, natural gas producing property, industrial property and managed timberland properties) are due on or before May 1ST preceding the July 1ST assessment date. (W.Va. Code §11-6K-1)<br><br>Provides that if required by the Tax Commissioner, property tax returns for industrial property, oil-producing property and natural gas-producing property are due on or before August 1ST of the assessment year. (W.Va. Code §11-6K-1) |
| T | | Prepare notices of tentative assessed values for public utility property. Prepare worksheets for Board of Public Works. |
| T | | Send mailing list of public service corporations to Secretary of State. |
| AU | 15-31 | State Auditor notifies sheriff of delinquent lands to be added to next September delinquent list. (W. Va. Code § 11A-3-14) |

# SEPTEMBER

| | | |
|---|---|---|
| S | 1 | Last date for two and one half percent (2 ½ %) discount on first installment taxes (W. Va. Code §§ 11-6-18 and 11A-1-3) |
| A | 1 | Last day for taxpayers to file application for Farm Use Valuation with assessor. ( CSR 11-110-1A) |
| A | 1 | Last date for corporations, LLC's and LLP's to file return of property for taxation to the assessor. (W. Va. Code § 11-3-12, 11-3-15, 11-3-15a) Last date for unincorporated firms, personal businesses, and individuals to file. (W. Va. Code § 11-3-15) |
| AU | 1 | Public Service Corporations pay first half taxes. (W. Va. Code § 11-6-18) |
| S | 2 | Real and personal property taxes (first half) payable. (W. Va. Code § 11A-a-3) |
| S | 10 | Last date for sheriff to compile list of delinquent land as of September 1st in preparation for publication of second list of delinquent land. (W. Va. Code § 11A-3-2) |
| T | | Assemble public utility property books before 15th for board meeting. |
| T | 15 | Last date for State Tax Commissioner to notify public utilities of tentative assessments for the current year and deliver same to Board of Public Works (W. Va. Code § 11-6-9) |
| S | 15 | Sheriff notify delinquencies (Businesses) by this date with certified letter |
| T | 16 | Last date for filing reserve coal returns. Provides that if required by the Tax Commissioner, property tax returns for natural resources property ( except oil-producing property, natural gas producing property, and managed timberland properties) are due on or before May 1ST preceding the July 1ST assessment date. Provides that if required by the Tax Commissioner, property tax returns for industrial property, oil-producing property and natural gas-producing property are due on or before August 1ST of the assessment year. (W.Va. Code §11-6k-1) |

| | |
|---|---|
| BPW | No sooner than 15 days after issuance of tentative assessments, but no later than October 1st - Board of Public Works meets and begins finalizing assessments. (W. Va. Code § 11-6-11) |
| T | Assemble tax returns and requisition all supplies needed for coming year's public utility forms. |

## OCTOBER

| | | |
|---|---|---|
| BPW | 1 | Board of Public Works begins to determine assessed valuation of Public Utility property no later than October 1st. (W. Va. Code § 11-6-11) |
| S | 1 | First half taxes become delinquent on this date. Last day to pay (W. Va. Code § 11A-1-3) |
| | | Provides that the County Commission shall meet no sooner than October 1ST of the tax year as a Board of Assessment Appeals. (W.Va. Code 11-3-24b) |
| T | | After final assessments, bind twelve (12) copies of ALD 12:00 C and distribute to Board members and Tax personnel. |
| BPW | | As soon as assessment is made Secretary of State is to notify owner or operator. Appeal must go to Circuit Court within fifteen (15) days. (W. Va. Code § 11-6-11) |
| | | Requires the Tax Commissioner to complete tentative appraisals of all industrial and natural resources properties (except oil-producing property, gas-producing property, and managed timberland property) on or before **October 15TH**, of the assessment year and to notify the owner/operator of the same, if required. (W.Va. Code §11-6K-4) |
| S | 15 | Sheriff's sale of delinquent land any Monday between October 15th and November 22nd inclusive. (W. Va. Code § 11A-3-4) |
| S | 15 | Sheriff provides list of delinquencies to Tax Commissioner (excluding businesses in bankruptcy) |
| T | | Finance and Administration Budget hearings. |
| T | | Tax Commissioner shall attend meetings of Board of Public Works considering assessments or review when requested by Board or Governor to do so. (W. Va. Code § 11-1-3) |

T — In case of an appeal to any court from any assessment made by Board of Public Works, Tax Commissioner shall appear before any court and protect interest of any county, district or municipal corporation. (W. Va. Code § 11-1-3)

CC — Circuit Court may confirm valuations of public utility companies or correct it, and certify value to Auditor and Secretary of State. (W. Va. Code § 11-6-12)

## NOVEMBER

| | | |
|---|---|---|
| S | 15 | Last date for sheriff to remit to State Treasury all taxes collected for the State prior to November 1st. (W. Va. Code § 11A-1-14) |
| T | | Attach work sheets to returns and file. (Public utility company tax returns.) |
| S | | Within one month after completion of the tax sale publish list of all sales. (W. Va. Code § 11A-3-41) |

## DECEMBER

| | | |
|---|---|---|
| A | 1 | Assessor should begin to compile land and personal property books no later than this date. |
| A | 1 | Last date for qualified individuals to apply with the assessor for the homestead exemption. (W. Va. Code § 11-6B-4) |
| | 1 | Requires the Tax Commissioner to complete tentative appraisals of all oil-producing, gas producing and managed timberland properties on or before December 1ST of the assessment year and to notify the owner/operator of the same, if required. (W.Va. §11-6k-4) |
| A | 15 | Last day for assessor to submit projected budget request to Property Valuation Training and Procedure Committee. |
| T | 15 | Last day for Tax Commissioner to finalize appraisals for industrial and natural resource property. |
| BPW | 31 | Lien attached upon all property and assets of public service corporations for taxes payable for current assessment year. (W. Va. Code § 11-6-23) |

WEST VIRGINIA DIVISION OF CULTURE AND HISTORY

West Virginia
Records Management
and
Preservation Board

# Revised Land Book Retention Policy
## *Effective January 2005*

**The Records Management and Preservation Board took action to revise the retention of County Land Books held**

**County Clerk's Office Records Schedule**
Old, existing County Clerk Records Retention and Disposal Schedule statement for Land Books, Item number 55 reads:
Land Books: List of real estate owners showing names of owners, location, description, acreage of property, assessed value and allocation of tax to various county and state funds. Code Reference: 11-3-19, Retention: Permanent
*Revised to RETAIN 10 Years then HOLD until original Land Book created and maintained by the Assessor's Office is TRANSFERRED from Assessor's Office to the County Clerk. Land Book copy held by the County Clerk may then be listed for disposal upon County Clerk's receipt of the Assessor's original copy of that Land Book. In the event the Assessor's Office copy of the Land Book does not exist or has not been transferred, the Sheriff's Office copy of that Land Book may be Transferred from the Sheriff's Office to the County Clerk's Office and the County Clerk may then list the County Clerk's copy of that Land Book for disposal. Request to dispose County Clerk copy of Land Book must be submitted to Director of Archives and History and include statement that Assessor's original copy or Sheriff's copy has been transferred to the County Clerk.*

**ıeriff's Office Records Retention Schedule**
Old, existing Sheriff's Office Records Retention and Disposal Schedule statement for Land Books, Item number 6 reads:
Land Books: List of real estate owners showing names of owners, location, description, acreage of property, assessed value and allocation of tax to various county and state funds.
Code Reference: 11-4-1, Retention: Permanent.
*Revised to RETAIN 10 Years then offer to TRANSFER to County Clerk. County Clerk to accept and retain as PERMANENT, unless original from Assessor's Office already transferred. Land Book copy held by the Sheriff may be listed for disposal, only if the County Clerk has Assessor's original of the same Land Book. Request to dispose of Sheriff's Office copy of Land Book must be submitted to Director of Archives and History and include statement that Assessor's original copy has been transferred to the County Clerk.*

**Assessor's Office Records Retention Schedule**
Old, existing Assessor's Office Records Retention and Disposal Schedule statement for Land Books, Item number 5 reads:
Land Books: List of real estate owners showing names of owners, location, description, acreage of property, assessed value and allocation of tax to various county and state funds.
Code Reference: 11-4-1, Retention: Permanent
*Revised to RETAIN 10 Years then TRANSFER to County Clerk. Form to transfer Assessor's original Land Book to County Clerk must be submitted to Director of Archives and History for approval signature.*

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Records Management and Preservation Board

West Virginia Division of Culture and History
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# THE COUNTY RECORDS MANUAL 1977

| ITEMS | NOMENCLATURE/DESCRIPTION | CODE REFERENCE | RETENTION PERIOD |
|---|---|---|---|
| 1 | **CAPITATION BOOKS**<br>A dollar tax on every male person over 21 years of age for the support of free schools. Also this includes a One Dollar Capitation Tax. | 11-7-1 | Repealed-Destroy |
| 2 | **CORRESPONDENCE**<br>General correspondence with Tax Department, County Court, Municipalities and Tax payers. | | Retain two (2) years then purge file, destroying obsolete correspondence. |
| 3 | **DOG CARDS**<br>Records of dog tags issued showing name of owner, number of tag, date issued, address of owner, and amount of fee. | 19-20-1,4,7 | Retain two (2) years or until Tax Commissioner's audit and exceptions cleared, then destroy. |
| 4 | **HOMESTEAD**<br>Application forms for Homestead exemption filed by residents of county. | 11-25-3, 4, 11 | PERMANENT |
| 5 | **LAND BOOK**<br>List of real estate owners showing names of owners, location, description, acreage of property, assessed value. | 11-4-1 | PERMANENT<br>See revised January 2005 |
| 6 | **MAP CARDS**<br>West Virginia Tax assessment card of property. | 11-1-6 | Retain until revised and new cards furnished, then destroy obsolete card. |
| 7 | **PERSONAL PROPERTY BOOKS**<br>List of personal property prepared by the Assessor for tax assessment purposes. Shows name of property owner, description and assessed value of property with allocation of tax to various state, county, district, and municipal funds. List is in triplicate form, one each for sheriff, clerk of county court, and State Auditor. | 11-3-19 | Five (5) Years, then destroy. |
| 8 | **PERSONAL PROPERTY TAX RETURN**<br>List of personal property prepared for tax assessment purposes. Shows name of property owner, description and assessed value of property. | 11-1-6<br>11-2-8<br>11-3-1 | Retain five (5) years, then destroy. |

| | | | |
|---|---|---|---|
| 9 | **REAL PROPERTY CARDS**<br>Cards with a table of tracts of land in county showing name of owner, address, number of acres in tract, location and description of land, value of land, including improvements and district funds. | 11-1-6 | Retain until superseded or replaced by new cards, then destroy obsolete card. |
| 10 | **PROPERTY MAPS OF THE COUNTY**<br>A West Virginia Tax Department Map of the County | 39-1-11, 11a<br>7-2-7 | PERMANENT |
| 11 | **PERSONAL PROPERTY VALIDATION FORM**<br>List of personal property prepared by Assessor for tax assessment purposes. Arranged in districts and alphabetical by names of property owners. | 11-1-6 | Five (5) years, then destroy. |
| 12 | **REAL PROPERTY TRANSFER LISTS**<br>List of all transfers of real property during each year as prepared by County Clerk for Assessor. Shows whether transfer made by deed, judgement or decree; names of grantees and grantors; name of parties in whose favor and against who such judgement of decree was rendered, with title of cause; nature of estate transferred, if part of a tract, and a book and page reference showing transfer. | 11-4-8 | One (1) Year, then destroy. |
| 13 | **REGISTRATION CARDS OF MOTOR VEHICLES**<br>A copy of the Motor Vechicle Registration Card from Department of Motor Vehicles for all automobiles registered in the county. | 17A-3-10 | One (1) Year after expiration, then destroy. |
| 14 | **WILL BOOKS AND INDEXES**<br>Register of all wills that have been filed for probate with the County. | 41-5-1 | PERMANENT |

COPY
RECEIVED
OCT - 6 2006
State Tax Department
Property Tax Division

# State of West Virginia

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## ADVISORY MEMORANDUM

TO: All County Sheriffs and Chief Tax Deputies
All County Assessors
State of West Virginia

FROM: Wade Thompson, Director, Property Tax Division
Russ Rollyson, Deputy State Auditor, Land Division
Stuart Stickel, Director, Chief Inspector Division
Joyce Ferrebee, Field Director, Chief Inspector Division

DATE: October 4, 2006

RE: Supplemental Assessment Process/Clarification and New Issues

Ladies and Gentlemen:

We have received numerous comments concerning our Advisory Memorandum dated August 11, 2006. That Advisory Memorandum was designed to provide practical guidance associated with implementing the provisions of Senate Bill 463 which amended West Virginia Code § 11-3-5 and codified the supplemental tax process. Additionally, we have received numerous inquiries associated with the tax assessment and collection process that were not specifically related to the aforementioned amendment. Finally, a number of inquiries were received with respect to the proper procedures associated with delinquent land sales. Rather than reproduce the contents of the previous correspondence dated August 11, 2006, we will address the specific inquiries subsequently received. Therefore, it may be helpful to refer to this previous guidance as it is referenced in pertinent sections throughout this letter. That document is available at http://www.wvsao.gov/cid/cid.asp

*Section I - Clarification of Previous Advisory Memorandum and New Assessment Issues*

1. Can interest and penalties be waived when an assessment is necessary due to a clerical error of the Assessor's Office?

   **If a corrective ticket or a supplemental, then interest and penalty can be waived by the assessor due to the clerical error. This pertains to the 6% interest and the $25 to $100 penalty. The 9% interest cannot be waived.**

2. Can the person receive the 2 ½ % discount on a TY2006 supplemental (current)?

   **Yes, the TY2006 supplemental is a current year ticket subject to the applicable discounts promulgated by West Virginia Code §11A-1-3 based on when the supplemental current year ticket is created. Any current year supplemental assessments created and paid before September 1st would receive the 2½% discount. Any current year supplemental assessments not created and/or paid by April 1st would be considered delinquent.**

3. If we create a prior year ticket, are we required to charge publication fees although the delinquency was not published?

   **No, West Virginia Code §11A-2-11 requires delinquent taxes to be published by May 1st each year. If the ticket is created after the May 1st date, then there would be no publication cost attached to this ticket (See example Two (c) in August 11th Memo).**

4. Are there circumstances when a corrective ticket, for real and/or personal taxes, would be issued for a prior year rather than a supplemental assessment?

   **Yes, West Virginia Code §11-3-27 allows for both real and personal taxes to be corrected when due to a clerical error by either the Assessor or Sheriff. It is our conclusion that a county commission is empowered and authorized to add to the final property books those property owners whose names appeared on the initial assessment rolls but which, due to data entry error, were omitted from the property book turned over to the sheriff. If the taxpayer was not on the original rolls, then a supplemental ticket for motor vehicles or the back tax should be used.**

5. A homestead exemption was improperly allowed in the past years for a taxpayer who was not eligible due to an error by the Assessor. How should this be corrected?

   **West Virginia Code §11-3-27 allows for the issuance of a corrective ticket. A corrective ticket can be created due to the erroneous assessment within one year from the time that the error was discovered or should have been discovered. In this case, a back tax would be appropriate for any prior year's based on the conclusion drawn in item number 4. A corrective ticket would be issued for the current year and treated as any other current ticket.**

6. Should we be creating a 2005 ticket at all after July 1, 2006 or should this be created as a 2006 ticket number for a 2005 back tax?

   **Yes, a 2005 ticket should be created under certain circumstances. For example, West Virginia Code §11-3-27 allows for the correction of prior year taxes, and the creation of a corrective ticket. Additionally, West Virginia Code §11-3-5 allows for the creation of supplemental taxes for the year or years omitted from the books. West Virginia Code §11A-1-3 requires the payment of prior year taxes before current year taxes are collected. Therefore, supplemental or corrective tax tickets (depending on the situation) for a prior year is required under certain circumstances.**

7. Does the 9% interest apply to a 2005 supplemental ticket when charged on a TY2006 ticket?

   **Yes, the 9% interest applies. (See Example 1 in the August 11th memo.)**

8. Should a TY2005 supplemental be charged on a TY2006 supplemental ticket or should there be a separate supplemental ticket for TY2005 and TY2006?

   **There should be separate supplemental tickets for each year for which a ticket is created, as interest penalty, etc. would apply based on the year and the circumstances.**

9. When splitting a ticket due to a divorce, how are the various charges such as the publication fee, interest and penalties divided?

   **Flat fees, such as publication costs and certified letter costs, should be divided evenly between the two tickets. Any interest or penalties that are calculated on assessed values should be prorated based on the new assessed values after splitting the ticket.**

*Section II - Suspension Issues*

1. Should the Sheriff's office be allowed to "unsuspend" a ticket in order to collect?

   **Yes, in certain instances. Both §11A-3-7 and §11A-3-41 addresses the issue. In §11A-3-7 the county commission can order the sheriff to include the property in the next September delinquent list unless sooner redeemed. In order to be able to offer the property for sale, then by sheer definition the property cannot be suspended. That being the case, the sheriffs' offices must have the capability to unsuspend a property. §11A-3-41 Section B states that *"Between August fifteenth and August thirty-first of each year, the auditor shall report to the sheriff of each county for inclusion in his next September delinquent list all tracts of land redeemed from the auditor, which after certification to the auditor have been reported to him by the sheriff as suspended from sale, if the taxes for the year or years of suspension were not collected by the auditor. The sheriff shall be charged with such taxes and shall account for them as is required in the case of current taxes."***

2. What are examples of suspensions that should be able to be unsuspended?

**The primary case is bankruptcies. In many of those instances, it is the sheriff who receives and files documentation with the Bankruptcy Court regarding their claim. The Auditor's Office rarely receives notification of bankruptcies regarding individuals and therefore is not in a position to file a claim with the Courts. The second instance that comes to mind is where property is sold (for example) in tax year 2005 for 2004 taxes. The 2005 taxes should be suspended from the sale. However if the property is redeemed for the 2004 taxes prior to the sale for the 2005 taxes, then the sheriff must be able to collect or be able to sell the property provided that it was advertised.**

3. What are examples of suspensions that should not be unsuspended?

**The primary case being property that the tax lien was sold previously and not redeemed.**

4. If there is a question, what should be done with respect to suspension issues?

**The Auditor's Office recognizes that there may be situations not specifically addressed in the examples above. In those instances please contact the County Collections Division of the West Virginia State Auditor's Office at 888-509-6568 for guidance.**

*Section III -Tax Sale Issues*

1. Can mineral interest be offered for sale by the sheriff?

**Yes, provided that it is listed on the real estate land books.**

2. Can royalty interest or a building on leased acreage be offered for sale?

**No, the West Virginia Supreme Court stated in *Morrie Blair, et al. v. Freeburn Coal Corporation, etc., et al.*, that under §36-1-1 of the West Virginia Code, real property can be conveyed only by deed or will. Furthermore, under §2-2-10 of the West Virginia Code," The word "land" or "lands" and the words "real estate" or "real property" include lands, tenements and hereditaments, and all rights thereto and interests therein except chattel interests..." Personal property erroneously entered upon the land books as real property constitutes a void assessment and can serve as no valid basis for the sale thereof by the Commissioner of Delinquent and Nonentered Land or Sheriff.**

3. Can a person receive a deed to a royalty interest as a result of a land sale?

**A deed made pursuant to a delinquent land sale under a void assessment is void.**

4. What is an example of personal property taxed on the real property tax books?

**In *Morrie Blair, et al. v. Freeburn Coal Corporation, etc., et al.*, a coal tipple, constructed on the land of another under an agreement permitting such construction, the ownership of which is retained by the builder or by such party to whom he may transfer it by bill of sale, is personal property and should be assessed as such on the personal property books.**

**§11-3-27. Relief in county commission from erroneous assessments.**

(a) Any taxpayer, or the prosecuting attorney or tax commissioner, upon behalf of the state, county and districts, claiming to be aggrieved by any entry in the property books of the county, including entries with respect to classification and taxability of property, resulting from a clerical error or a mistake occasioned by an unintentional or inadvertent act as distinguished from a mistake growing out of negligence or the exercise of poor judgment, may, within one year from the time the property books are delivered to the sheriff or within one year from the time such clerical error or mistake is discovered or reasonably could have been discovered, apply for relief to the county commission of the county in which such books are made out: *Provided,* That upon the discovery of any such clerical error or mistake by the sheriff or assessor, or either officer having knowledge thereof, the sheriff or assessor shall initiate an application for relief from the erroneous assessment on behalf of the taxpayer or cause notice to be sent to any taxpayer affected by the clerical error or mistake by first-class United States mail advising the taxpayer of the right to make application for relief from the erroneous assessment. Before the application is heard, the taxpayer shall give notice to the prosecuting attorney of the county, or the state shall give notice to the taxpayer, as the case may be. The application, whether by the taxpayer or the state, shall have precedence over all other business before the court; but any order or judgment shall show that either the prosecuting attorney or tax commissioner was present defending the interests of the state, county and districts: *Provided, however,* That the provisions of this section shall not be construed as giving county commissions jurisdiction to consider any question involving the classification or taxability of property which has been the subject matter of an appeal under the provisions of section twenty-four-a of this article; and any other such clerical error or mistake involving the classification or taxability of property, may be corrected by the county commission under the provisions of this section only when approved, in writing, by the county assessor.

(b) In the event it is ascertained that the taxpayer is entitled to relief, any excess taxes already paid shall be refunded and, if charged but not paid, the applicant shall be released from the payment of such excess: *Provided,* That in the event a mistake or error is discovered more than one year after the property books for the year or years in question are delivered to the sheriff, any relief granted to the taxpayer shall be in the form of a credit against taxes owing for up to the following two years: *Provided, however,* That if there are insufficient future taxes to credit or if the sheriff or county commission determines that a refund is appropriate, then the sheriff or county commission shall refund the uncredited balance to the taxpayer.(c) Whenever any correction is made by the county commission, the clerk shall certify copies of the order to the auditor, sheriff and assessor, and in the case of real estate, the assessor shall thereupon make a correction in accordance with the order in his or her landbook for the next year. Any such order delivered to the sheriff or other collecting officer shall restrain him or her from collecting so much as is erroneously charged against the taxpayer, and, if already collected, shall compel him or her to refund the money if such officer has not already paid it into the treasury. In either case, when endorsed by the person exonerated, it shall be sufficient voucher to entitle the officer to a credit for so much in his or her settlement which he or she is required to make. If the applicant is the state, the order certified to the sheriff shall show the correct amount of taxes due the state, county and districts and shall be sufficient to authorize collection in the same manner as for other state, county and district taxes.

**§ 11A-3-7. Suspension from sale; amended delinquent lists; subsequent sale.**

(a) Whenever it shall appear to the sheriff that any real estate included in the list has been previously conveyed by deed and no tax thereon is currently delinquent, or that the tax lien thereon has been sold previously and not redeemed, or that the tax lien thereon ought not to be sold for the amount stated therein, he shall suspend the sale thereof and report his reasons therefor to the county commission and to the auditor. If the commission finds that the tax lien on the real estate ought not to be sold, it shall so order; but if the commission finds that the tax lien on the real estate ought to be sold for the amount stated, or for a greater or less amount, it shall order the sheriff to include such real estate in his next September list, unless sooner redeemed.

(b) In the event the list and notice of sale prescribed in section two [§ 11A-3-2] of this article is not published, posted and completed in the manner provided by said section two, so that it is impossible for that reason, or by reason of omission of any necessary procedural act, for the sheriff to make sale of the tax lien for the real estate embraced in said list pursuant to the provisions of this chapter, then and in that event the sheriff shall certify to the auditor, on or before the second day of December following the month in which such sale should have been held, an amended list or lists of such taxes which then remain delinquent. The sheriff shall include the real estate in the last-mentioned amended list or lists in his next September list, unless sooner redeemed.

**§ 11A-3-41. Auditor to report redemptions to county officers; disposition of redemption money; credit of state taxes to proper fund.**

(a) The auditor shall report monthly to the sheriff, the assessor and the clerk of the county commission of each county all land in such county which was redeemed in his office during the preceding month. The assessor shall enter the fact of such redemption in the land book in his office. The clerk shall file and index the report in a separate volume provided for the purpose.

(b) Between August fifteenth and August thirty-first of each year, the auditor shall report to the sheriff of each county for inclusion in his next September delinquent list all tracts of land redeemed from the auditor, which after certification to the auditor have been reported to him by the sheriff as suspended from sale, if the taxes for the year or years of suspension were not collected by the auditor. The sheriff shall be charged with such taxes and shall account for them as is required in the case of current taxes. Instead of making this report, the auditor may collect the taxes due for the year or years of suspension. Upon collection thereof he shall issue a second certificate of redemption, and such certificate shall be a release of the state's lien for such taxes.

(c) The auditor shall each month draw his warrant upon the treasury, payable to the sheriff of each county, for that part of the taxes, interest and charges received by him upon the redemption of the property included in his report, which was owing to any of the taxing units in such county. The sheriff shall account for and pay over such money as if it had been paid to him for redemption before sale.

Upon collection of delinquent taxes due the state, the auditor shall credit them to the proper fund.

**§11A-2-10. Sale of tax liens on real estate.**

In addition to the methods for the collection of taxes provided for in this article, tax liens on real estate may be sold for the taxes assessed thereon in the manner prescribed in article three of this chapter.

**§11A-3-5. Sale by sheriff; immunity; penalty; mandamus.**

(a) The tax lien on each unredeemed tract or lot, or each unredeemed part thereof or undivided interest therein shall be sold by the sheriff, in the same order as set forth in the list and notice prescribed in section two of this article, at public auction to the highest bidder, between the hours of nine in the morning and four in the afternoon on any business working day after the fourteenth day of October and before the twenty-third day of November: *Provided,* That no tax lien for such unredeemed tract or lot or undivided interest therein shall be sold upon any bid or for any sum less than the total amount of taxes, interest and charges then due: *Provided, however,* That at any such sale, the tax lien for each unredeemed tract or lot, or undivided interest therein, shall be offered for sale and sold for the entirety of such tract or lot or undivided interest therein as the same is described and constituted as a unit or entity in the list and notice prescribed in section two of this article. If the sale shall not be completed on the day designated in the notice for the holding of such sale, it shall be continued from day to day between the same hours until disposition shall have been made of all the land. The payment for any tax lien purchased at a sale shall be made by check or money order payable to the sheriff of the county and delivered before the close of business on the day of the sale.(b) Each sheriff is immune from liability if a loss or claim results from the sale of a tax lien conducted pursuant to the provisions of this article or from any subsequent conveyance of the property to which the lien attaches: *Provided,* That where a sheriff fails or refuses to sell said tax lien pursuant to the provisions of this article for reasons other than those provided by section seven of this article, the sheriff may be compelled by mandamus to sell the same upon the petition of the auditor or any taxpayer of the county in a court of competent jurisdiction.

# State of West Virginia

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## ADVISORY MEMORANDUM

TO: All County Sheriffs and Chief Tax Deputies
All County Assessors
State of West Virginia

FROM: Wade Thompson, Director, Property Tax Division
Stuart Stickel, Director, WV State Auditor's Office, Chief Inspector Division

DATE: August 11, 2006

RE: Supplemental Assessment Process

Ladies and Gentlemen:

We have received numerous inquiries concerning Senate Bill 463 which amended West Virginia Code § 11-3-5 and codified the supplemental process by adding the following language:

> "Provided, That if the taxpayer requires proof of payment of personal property taxes pursuant to section three-a [§17A-3-3a], article three, chapter seventeen-a of this code, then the taxpayer shall file a listing of all personal property owned on the assessment date preceding the tax year or years for which proof must be shown. The assessor shall then create a supplemental assessment for the year or years required for proof of payment for all personal property taxes provided on the listing and present the supplemental assessment to the sheriff who shall apply the levy rate or rates for the year or years so assessed and prepare a tax bill and collect the taxes together with interest thereon at the rate of six percent per annum for the years the same was omitted from the books and any penalties included thereon: Provided, however, That any person who has been a resident of the state less than one year prior to the assessment date shall not be required to pay any interest or penalty. (Emphasis Supplied)

Common inquiries and responses are as follows. Tax year will hereinafter be referred to as TY:

1. Is the $25 to $100 penalty required?

   **No, West Virginia Code §11-3-10 provides that "he, she or it may forfeit, at the discretion of the assessor or tax commissioner for good cause shown, not less than $25 nor more than $100." In addition, any person who was a resident of the State for less than one year prior to the assessment date shall not be required to pay the 6% interest or the $25 to $100 penalty.**

2. Does the 6% per annum interest apply to a current year (TY2006) supplemental?

   **Yes, the 6% applies to the current year (TY2006) as the property has been omitted from the TY2006 book. A previously omitted property for TY2004 would be subject to an 18% interest charge.**

3. Can the person receive the 2-1/2% discount on a TY2006 supplemental?

   **Yes, the TY2006 supplemental is a current year ticket subject to the applicable discounts promulgated by West Virginia Code §11A-1-3. Any current year supplemental assessments not paid by April 1st would be considered delinquent.**

4. Can the Assessor waive the 9% interest provided by West Virginia Code §11A-1-3 for a prior year supplemental?

   **No, there is no statutory authority for the Assessor to waive the interest penalties contained in West Virginia Code §11A-1-3.**

Attached is a procedural outline of the supplemental process for both the Assessor's and Sheriff's offices. We have also provided practical examples of this process under different circumstances and the relevant West Virginia Code sections governing this area.

# Procedural Outline for the Supplemental Process

*Procedure for Assessing the Supplemental Tax – Assessor's Office*

Senate Bill 463 amended West Virginia Code §11-3-5 to codify an administrative procedure to assess and thereby permit payment of personal property tax on motor vehicles, thus providing a means for a taxpayer to obtain a tax receipt to secure a motor vehicle registration certificate.

A. A taxpayer in need of a tax receipt to obtain motor vehicle registration certificate should be directed to the Assessor's Office (WV Code §17A-3-3a).

B. The Assessor requires the taxpayer to file a list (WV Code §11-3-2) of ALL personal property owned on the assessment date (7/1) preceding the tax year or years in which the proof must be shown (WV Code §11-3-5).

C. Return should include a full and correct description of each item of personal property.

D. Based on the information obtained from the listing the Assessor creates a supplemental assessment for the assessed value of the property and may, at his or her discretion, impose the following penalties and forfeitures:

   a. Failed to file; may add forfeiture of $25 to $100 (WV Code §11-3-10) subject to certain restrictions associated with residency status (WV Code §11-3-5).

   b. Failed to file true list; add 1% of assessed value if the taxpayer had intent to evade taxes (WV Code §11-3-10).

   Restriction:

   If a person has been a resident of the State for less than one year prior to the assessment date, they shall not be required to pay any interest or penalty. An example would be a taxpayer moves into the county in May 2005. The assessment date is July 1, 2005; therefore, the 2006 supplemental ticket cannot include penalty or interest.

E. Assessor retains a copy of the supplemental assessment form.

A. The Sheriff shall apply the following when collecting the ticket:

1. Unless the nonresident restriction applies, add 6% interest per annum per year for the years omitted from the books. This would include any assessment for the current year since there was a failure to list property.

2. If collected during a discount period, the Sheriff shall apply the discount, and if interest applies, interest will also be collected. Tickets may be collected as first and second payments. All prior year taxes must be collected before accepting any current year payments (WV Code §11A-1-7)

3. If a supplemental assessment is collected after May 1st, applicable interest and penalties will apply for delinquent taxes (WV Code §11A-1-3).

B. Sheriff's office receives payment and issues tax ticket receipt.

C. If not paid by May 1st, these are to be included on the proper delinquent list.

In order to demonstrate the practical considerations associated with these outlined procedures, we have provided illustrative examples which immediately follow.

# Examples of Supplemental Tax Assessments and Collections



**Background Information:**

A taxpayer enters the Assessor's office in 2006 to apply for a supplemental ticket for a vehicle (Car) needing a registration certificate with an assessed value of $10,000 in 2005, and $9,500 in 2006. The taxpayer also declares another vehicle (Truck) assessed at $2,000 in 2005 and $1,900 in 2006. The taxpayer also declares another vehicle (Truck) assessed at $2,000 in 2005 and $1,900 in 2006. The levy rates for the Class III property are 2.24/$100 for FYE 05, 2.26/$100 for FYE 06.

**Potential Applicable Fees, Interest and Discounts:**
1% of assessed value for failure to return a true assessment [WV Code §11-3-10]
$25 to $100 for failure to file an assessment [WV Code §11-3-10]
6% per year for omission from the books [WV Code§11-3-5]
Interest 9% per year (.0075 per month) for delinquent taxes [WV Code §11A-1-3]
Discount 2.5% [WV Code§11A-1-3]

## Example One:

The taxpayer appears in the Assessor's Office on **July 14, 2006** for a 2005 supplemental ticket. The taxes and applicable fees are:

**Truck and Car (2005 Tax Year)**

| | |
|---|---|
| Assessor: | |
| • Create Supplemental Assessment for Truck and Car | $12,000.00 |
| • Applies an optional penalty for not filing a return ($25 to $100) | $ 25.00 |
| • 1% penalty for failure to file true list ( 1% of $10,000) (Optional) Not applied | 0.00 |
| Sheriff: | |
| • Taxes for vehicles ($12,000 *2.24/100) | $ 268.80 |
| • Failure for omission from the books ($268.80*.06*2 years) | $ 32.26 |
| • Interest for delinquent taxes 10 Months 1st half, (October 2005 through July 2006) and 4 Months 2nd half, (April 2006 through July 2006) | |
| ($134.40 *14 Months*.0075) | $ 14.11 |
| Total taxes for truck and car (2005 Taxes) | $ 340.17 |

**Truck and Car (2006 Tax Year)**

| | |
|---|---|
| Assessor: | |
| • Create Supplemental Assessment for Truck and Car | $11,400.00 |
| • Applies an optional penalty for not filing a return ($25 to $100) | $ 25.00 |
| • 1% penalty for failure to file true list (1% of $10,000) (Optional) Not applied | 0.00 |
| Sheriff: | |
| • Taxes for vehicles ($11,400 *2.26/100) | $ 257.64 |
| • Failure for omission from the books ($257.64*.06*1 year) | $ 15.46 |
| • Discount on both halves ($257.64*.025) | $ (6.44) |
| Total taxes for truck and car (2006 Taxes) | $ 291.66 |

**Truck and Car (2007 Tax Year)**

Taxpayer would complete a listing for the 2007 tax year. Assessor would then enter the car and truck on the property books for the 2007 tax year.

## Example Two (A):

The taxpayer appears in the Assessor's Office on **February 28, 2007** for a 2005 supplemental ticket. The taxes and applicable fees are:

**Truck and Car (2005 Tax Year)**

| | |
|---|---|
| Assessor: | |
| • Create Supplemental Assessment for Truck and Car | $12,000.00 |
| • Applies an optional penalty for not filing a return ($25 to $100) | $ 25.00 |
| • 1% penalty for failure to file true list (1% of $10,000) (Optional) Not applied | 0.00 |
| Sheriff: | |
| • Taxes for vehicles ($12,000 *2.24/100) | $ 268.80 |
| • Failure for omission from the books ($268.80*6% *2 years) | $ 32.26 |
| • Interest for delinquent taxes 17 Months 1st half, (October 2005 through February 2007) and 11 Months 2nd half, (April 2006 through February 2007) | |
| ($268.80 * 28 Months*.0075) | $ 28.22 |
| Total taxes for truck and car (2005 Taxes) | $ 354.28 |

**Truck and Car (2006 Tax Year)**

Assessor:

| | |
|---|---|
| • Create Supplemental Assessment for Truck and Car | $11,400.00 |
| • Applies an optional penalty for not filing a return ($25 to $100) | $ 25.00 |
| • 1% penalty for failure to file true list (1% of $10,000) (Optional) Not applied | 0.00 |

Sheriff:

| | |
|---|---|
| • Taxes for vehicles ( $11,400 *2.26/100) | $ 257.64 |
| • Failure for omission from the books ($257.64*.06*1 year) | $ 15.46 |
| • Interest on 1st half of tickets (October 2006 through February 2007) ($128.82*.0075*5 months) | $ 4.83 |
| • Discount on 2nd half of ticket ($128.82*.025) | $ (3.22) |
| Total taxes for truck and car (2006 Taxes) | $ 299.71 |

**Truck and Car (2007 Tax Year)**

The Assessor would have an assessment form completed and will have to create a supplemental in July of 2007 since it is too late to add the car and truck to the property books and too early to collect taxes.

## Example Two (B):

When the taxpayer appears in the Assessor's Office on **February 28, 2007**, he did not pay the supplemental tickets. He instead returns on **May 2, 2007** to pay these tickets. The taxes and applicable fees are:

**Truck and Car (2005 Tax Year)**

Assessor:

- Assessor has created this ticket on February 28, 2007.

Sheriff:

| | |
|---|---|
| • Penalty for not filing ( From Assessor in February) | $ 25.00 |
| • Taxes for vehicles ($12,000 *2.24/100) | $ 268.80 |
| • Failure for name to appear on book ( $268.80*.06*2 years) | $ 32.26 |
| • Interest for delinquent taxes 20 Months 1st half, (October 2005 through May 2007) and 14 Months 2nd half, (April 2006 through May 2007) ($134.40 * 34 Months*.0075) | $ 34.27 |
| Total taxes for truck and car (2005 Taxes) | $ 360.33 |

| | |
|---|---|
| Assessor: | |
| • Create Supplemental Assessment for Truck and Car | $11,400.00 |
| • Applies an optional penalty for not filing a return ($25 to $100) | $ 25.00 |
| • 1% penalty for failure to file true list (1% of $10,000) (Optional) Not applied | 0.00 |
| Sheriff: | |
| • Taxes for vehicles ($11,400 *2.26/100) | $ 257.64 |
| • Failure for omission from the books ($257.64*.06*1 year) | $ 15.46 |
| • Interest for delinquent taxes 8 Months 1st half, (October 2006 through May 2007) and 2 Months 2nd half, (April 2007 through May 2007) ($128.82*.0075*10 months) | $ 9.66 |
| • Publication fee^ | $ 10.00 |
| Total taxes for truck and car (2006 Taxes) | $ 317.76 |

^ Publication fees were charged due to the fact the supplemental tickets were created on February 28, 2007 and (since the taxpayer failed to pay) appeared on the delinquent list. If the list had not yet been sent to the paper for publication, then a mark off fee of $3.00 would have instead applied.

## Example Two (C):

The taxpayer appears in the Assessor's Office on **May 18, 2007** to pay these tickets. The taxes and applicable fees are the same as Example 1. The taxpayer would not be charged a publication fee since the list would have already been published.

## Example Three:

The taxpayer listed in Example 1 above moved into the State of West Virginia on June 1, 2004. The taxpayer appears in the Assessor's Office on **July 16, 2006** for a 2005 supplemental ticket. Since he lived in the State less than one year from the assessment date (7/1/04) for the 2005 TY he is not subject to interest or penalties associated with not filing his list of property. The 2005 taxes were calculated as follows:

**Truck and car (2005 Tax Year)**

| | |
|---|---|
| Assessor: | |
| • Create Supplemental Assessment for Truck and Car | $12,000.00 |
| • Applies an optional penalty for not filing a return ($25 to $100) | not applicable |
| • 1% penalty for failure to file true list (1% of $10,000) (Optional) Not applied | not applicable |
| Sheriff: | |
| • Taxes for vehicles ( $12,000 *2.24/100) | $ 268.80 |
| • Failure for omission from the books | not applicable |
| • Interest for delinquent taxes 10 Months 1st half, (October 2005 through July 2006) and 4 Months 2nd half, (April 2006 through July 2006) | |
| ($134.40 * 14 Months*.0075) | $ 14.11 |
| Total taxes for truck and car (2005 Taxes) | $ 282.91 |

**Truck and Car (2006 Tax Year)** same as Example 1

| | |
|---|---|
| Assessor: | |
| • Create Supplemental Assessment for Truck and Car | $11,400.00 |
| • Applies an optional penalty for not filing a return ($25 to $100) | $ 25.00 |
| • 1% penalty for failed to file true list ( 1% of $10,000) (Optional) Not applied | 0.00 |
| Sheriff: | |
| • Taxes for vehicles ( $11,400 *2.26/100) | $ 257.64 |
| • Failure for omission from the books ($257.64*.06*1 year) | $ 15.46 |
| • Discount on both halves ($257.64*.025) | $ (6.44) |
| Total taxes for truck and car (2006 Taxes) | $ 291.66 |

**Truck and Car (2007 Tax Year)** same as Example 1

Taxpayer would complete a listing for the 2007 tax year. Assessor would then enter the car and truck on the property books for the 2007 tax year.

**§11-3-2. Canvass by assessor; lists of property.**

On the first day of July, in each year, the assessors and their deputies shall begin the work of assessment in their respective counties, and shall, from that date, diligently and continuously pursue with all reasonable dispatch, their work of assessment until the same is completed: *Provided,* That the assessor and his deputies shall finish their work of assessment, and complete the land and personal property books not later than the thirtieth day of January. Beginning on the first day of July, as aforesaid, the assessor or a deputy shall obtain from every person in the county who is liable to assessment, a full and correct description of all of the personal property of which he was the owner on the first day of July of the current year, fixing what he deems to be the true and actual value of each item of personal property for the guidance of the assessor, who shall finally settle and determine the actual value of each item of such property by the rule prescribed in section one of this article. The assessor or a deputy shall also obtain from such person separate, full and true statements, in like manner, and upon forms to be furnished him, distinctly setting forth in each a correct description of all property, real and personal, held, possessed or controlled by him as executor, administrator, guardian, trustee, receiver, agent, partner, attorney, president or accounting officer of a corporation, consignee, broker, or in any representative or fiduciary character; and he shall fix what he deems the true and actual value thereof to each item of such property, which valuation shall be subject to revision and change by the assessor in like manner as property owned by such person in his own right: *Provided,* That no person shall be compelled to furnish the list mentioned in this section sooner than the tenth day of July of the current year.

The assessor shall perform such other duties while making his assessment as may be required of him by law.

**§11-3-5. Correction of previous property books; entry of omitted property.**

The assessor, in making out the land and personal property books, shall correct any and every mistake he or she shall discover in the books for any previous year.

When the assessor shall ascertain that any real or personal property in his or her county liable to taxation, other than that mentioned in the next succeeding paragraph, has been omitted from the land or personal property books for a period of less than five years, he or she shall make an entry thereof in the proper book of the year in which the omission was discovered and assess the same, according to the rule prescribed in section one of this article, and shall charge the same with all taxes chargeable against it at the rate of levy for the year or years the same was omitted, together with interest thereon at the rate of six percent per annum for the years the same was omitted from the books: *Provided,* That if the taxpayer requires proof of payment of personal property taxes pursuant to section three-a, article three, chapter seventeen-a of this code, then the taxpayer shall file a listing of all personal property owned on the assessment date preceding the tax year or years for which proof must be shown. The assessor shall then create a supplemental assessment for the year or years required for proof of payment for all personal property taxes provided on the listing and present the supplemental assessment to the sheriff who shall apply the levy rate or rates for the year or years so assessed and prepare a tax bill and collect the taxes together with interest thereon at the rate of six percent per annum for the years the same was omitted from the books and any penalties included thereon: *Provided, however,* That any person who has been a resident of the state less than one year prior to the assessment date shall not be required to pay any interest or penalty.

And when the assessor shall ascertain that any notes, bonds, bills and accounts receivable, stocks and other intangible personal property in his or her county liable to taxation has been omitted from the personal property books for a period of five years or less after the thirty-first day of

December, one thousand nine hundred thirty-two, he or she shall make entry thereof in the personal property book of the year in which the omission was discovered and assess the same at its true and actual value, according to the rule prescribed in section one of this article, and shall charge the same with all taxes chargeable against it after the year last aforesaid at the rate of levy for the year or years the same was omitted after the year aforesaid, together with interest thereon at the rate of six percent per annum for the years the same was omitted from the books.
Any assessor failing to make an entry as in this section provided, when discovered by him or her or called to his or her attention by any taxpayer interested therein, shall forfeit one hundred dollars.

**§11-3-6. Statements of assessed valuations for municipalities and boards of education; extension of levies.**

The assessor shall annually, not later than the third day of March, furnish to the recorder or clerk of the city or town council of every incorporated city and town in the county and also to the secretary of the board of education of the county and to the state board of education, a certified statement, showing in separate amounts the aggregate value of all property, real and personal, and of all property within each class as provided in section five, article eight of this chapter, and the clerk of the county commission shall, in like fashion, certify the aggregate value of all property assessed by the board of public works, or other board in lieu thereof, in such city or district, as ascertained from the land and personal property books and from the statement furnished by the auditor to the county clerk of the value of property assessed in such county by the board for the current year.
The statement so furnished shall be taken, by the council of such city or town, as the proper valuation of all property situated therein and liable for taxation for municipal purposes notwithstanding any provisions which may be contained in the charter of any city or town. Upon receiving such statement, the recorder or clerk of the council, shall present the same to the council at a meeting to be held for the purpose of making the estimate and laying the levy as hereinafter required; and, as soon as the rate shall have been determined upon, the recorder, or secretary of the council, shall furnish the officer whose duty it is to make out the land and personal property books a certified copy of the order of such city or town council fixing the rate of tax, and such officer shall thereupon extend the tax against the property situated in such city or town, in the land books and the personal property book of the county, in separate columns in such books, which columns shall be headed with the words: "Town, or city, tax for the town, or city, of _____."

**§11-3-10. Failure to list property, etc.; collection of penalties and forfeitures.**

If any person, firm or corporation, including public service corporations, whose duty it is by law to list any real estate or personal property for taxation, refuses to furnish a proper list thereof or refuses to list within the time required by law, or if any person, firm or corporation, including public service corporations, refuses to answer or answers falsely any question asked by the assessor or by the tax commissioner, or fails or refuses to deliver any statement required by law, he, she or it may forfeit, at the discretion of the assessor or the tax commissioner for good cause

shown, not less than twenty-five nor more than one hundred dollars, and shall be denied all remedy provided by law for the correction of any assessment made by the assessor or by the board of public works. If any person, firm or corporation, including public service corporations, required by law to make return of property for taxation, whether the return is to be made to the assessor, the board of public works, or any other assessing officer or body, fails to return a true list of all property which should be assessed in this state, including notes, bonds, bills and accounts receivable, stocks and any other intangible personal property, the person, firm or corporation, in addition to all other penalties provided by law, shall forfeit one percent of the value of the property not yet returned and not otherwise taxed in this state. A forfeiture as to all property aforesaid may be enforced for any such default occurring in any year not exceeding five years immediately prior to the time the default is discovered, but no liability to penalty or forfeiture as to notes, bonds, bills and accounts receivable, stocks and other intangible personal property arising prior to the first day of January, one thousand nine hundred thirty-three, is enforceable on behalf of the state or of any of its subdivisions. Each failure to make a true return as herein required constitutes a separate offense, and a forfeiture shall apply to each of them, but all forfeitures, to which the same person, firm or corporation is liable, shall be enforced in one proceeding against the person, firm or corporation, or against the estate of any deceased person, and may not exceed five percent of the value of the property not returned. Forfeitures shall be collected as provided in article two, chapter eleven-a of this code, the same as any tax liability, against the defaulting taxpayer, or in case of a decedent, against his or her personal representative. The sheriff shall apportion such fund among the state, county, district, school district and municipalities which would have been entitled to the taxes upon the property if it had been assessed, in proportion to the rates of taxation for each levying unit for the year in which the judgment was obtained bears to the sum of rates for all. When the list of property returned by the appraisers of the estate of any deceased person shows an amount greater than the last assessment list of the deceased person next preceding the appraisal of his or her estate, it is prima facie evidence that the deceased person returned an imperfect list of his or her property: *Provided*, That any person liable for the tax or his or her personal representative, may always be permitted to prove by competent evidence that the discrepancy between the assessment list and the appraisal of the estate is caused by a difference of valuation returned by the assessor and that made by the appraisers of the same property or by property acquired after assessment, or that any property enumerated in the appraisers' list had been otherwise listed for taxation, or that it was not liable for taxation. Any judgment recovered under this section is a lien, from the time of the service of the notice, upon all real estate and personal property of the defaulting taxpayer, owned at the time or subsequently acquired, in preference to any other lien.

**§11-3-11. Making or correction of list by assessor.**

If any person fail to furnish a proper list, or if the list furnished be, in the judgment of the assessor, incomplete or erroneous in any respect, the assessor shall proceed to list the property and assess its value, or to supply the omission and correct the errors, upon the best information he can obtain, and for that purpose the assessor may call upon any officer of the state, county or district for such proper information as it may be in his power to give, and may require any person having possession, charge or control of any property in the county to permit him to examine the same in order that a fair valuation thereof may be made, and if any person refuse to do so, he shall forfeit not less than ten nor more than fifty dollars.

**§11A-1-3. Accrual; time for payment; interest on delinquent taxes.**

(a) All current taxes assessed on real and personal property may be paid in two installments. The first installment shall be payable on September first of the year for which the assessment is made, and shall become delinquent on October first; the second installment shall be payable on

the first day of the following March and shall become delinquent on April first. Taxes paid on or before the date when they are payable, including both first and second installments, shall be subject to a discount of two and one- half percent. If taxes are not paid on or before the date on which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum shall be added from the date they become delinquent until paid.
(b) With regard to real and personal property taxes, when any return, claim, statement or other document is required to be filed, or any payment is required to be made within a prescribed period or before a prescribed date, and the applicable law requires delivery to the office of the sheriff of a county of this state, the methods prescribed in section five-f, article ten, chapter eleven of this code for timely filing and payment to the tax commissioner or department of tax and revenue shall be the same methods utilized for timely filing and payment with such sheriff. Nothing contained in this subsection (b) shall prohibit the sheriff from establishing additional methods of payment in accordance with the provisions of section eight-a of this article.

**§11A-1-7. No collection of current taxes until delinquent taxes are paid.**

The sheriff, in preparing his or her tax receipts for any current year shall examine and compare them with the delinquent list for the preceding year in his or her hands, and if any tract or personal property is found to be delinquent for the preceding year, he or she shall note the fact on his or her current receipts and shall decline to receive current taxes on any land or personal property where it appears to his or her office that a prior year's taxes are unpaid. Acceptance of current taxes through oversight shall not relieve the owner of any land or personal property, of the liability to pay prior taxes and penalties imposed for nonpayment.

**§11A-2-11. Delinquent lists; oath.**
The sheriff, after ascertaining which of the taxes assessed in his or her county are delinquent, shall, on or before the first day of May next succeeding the year for which the taxes were assessed, prepare the following delinquent lists, arranged by districts and alphabetically by name of the person charged, and showing in respect to each the amount of taxes remaining delinquent on April thirtieth: (1) A list of property in the landbook improperly entered or not ascertainable; (2) a list of other delinquent real estate; and (3) a list of all other delinquent taxes: *Provided,* That the list shall conclude with a notice, substantially as follows: "Any person holding a West Virginia business registration certificate under the authority of article twelve, chapter eleven of this code who does not pay all delinquent personal property taxes shall have his or her license to do business in this state suspended until the delinquency is cured."
The sheriff on returning each list shall, at the foot thereof, subscribe an oath, which shall be subscribed before and certified by some person duly authorized to administer oaths, in form or effect as follows:
I, ....., sheriff (or deputy sheriff or collector) of the County of ....., do swear that the foregoing list is, to the best of my knowledge and belief, complete and accurate, and that I have received none of the taxes listed therein.
Except for the oath, the auditor shall prescribe the form of the delinquent lists.

**§17A-3-3a. Payment of personal property taxes and emergency ambulance fees prerequisite to registration or renewal; duties of assessors; schedule of automobile values.**
(a) Certificates of registration and renewal of registration of any vehicle or registration plates for any vehicle may not be issued or furnished by the division of motor vehicles, or any other officer charged with the duty, unless the applicant for the certificate or registration plate, except an applicant exempt from payment of registration fees under section eight, article ten of this chapter, has furnished the receipt provided for in this section to show full payment of:
(1)(A) The personal property taxes for the calendar year which immediately precedes the

calendar year in which application is made on all vehicles which were registered with the division of motor vehicles in the applicant's name on the tax day for the former calendar year; and

(B) All emergency ambulance fees owed pursuant to section seventeen, article fifteen, chapter seven of this code, at the time the receipt is prepared, except for any of the fees that are not yet past due: *Provided,* That any county which does not impose emergency ambulance fees or which chooses not to show emergency ambulance fees on the personal property tax receipt may issue a receipt without complying with paragraph (B), subdivision (1) of this subsection and the commissioner of motor vehicles may issue or renew registration without regard to such fees;

L G R 12 06 A REV 54

## REQUEST FOR REAL ESTATE CHANGE

| | | | | |
|---|---|---|---|---|
| APPRAISAL CHANGE ☐ | MAPPING CHANGE ☐ | | | BOTH (SPLIT) ☐ |
| COUNTY | DISTRICT/ CORPORATION | MAP NO. | PARCEL NO. | SUFFIX NO. |
| OWNER | LAND BOOK DESCRIPTION | | | |
| REQUESTED BY | SALES PRICE $ | TRANS. MO. YR. DATE / | DEED BOOK | PAGE NO. |

| APPRAISAL INFORMATION | |
|---|---|
| New Construction | |
| Remodeling Cost $ _____ | |
| Price Land Split | |
| Class Change To _____ | |
| Establish Exempt Status | |
| Building Razed | |
| Mobile Home On Owner's Land | |
| County Comm. Consolidation/Split | |
| Other (Explain on Back of Card) | |
| Appraiser's Name | Date / Appraised / |

| MAPPING INFORMATION | | |
|---|---|---|
| Split from what map and parcel? | | |
| Amended Legal Description/ Remaining Acreage Of Parent Tract As Listed In Land Book. | | |
| Remarks | | |
| Mapper's Name | Date / Mapped / | |

NOTICE OF INCREASE IN ASSESSMENT

ASSESSOR OF PLEASANTS COUNTY

LETTER 3

PROPERTY OWNER

CORATHERS STEPHANIE L

DATE: 10/26/2009

P O BOX 133
BELMONT WV 26134 0133

PARCEL ID: 01 3013800000000
LEGAL DESC: LOTS 8 9 & 1/2 7 WILLIAMSON
ADN - NEW SURVEY

DEAR PROPERTY OWNER:

IN ACCORDANCE WITH CHAPTER 11, ARTICLE 3, SECTION 2A OF THE WEST VIRGINIA CODE, I AM HEREWITH NOTIFYING YOU THAT YOUR CURRENT PROPERTY ASSESSMENT FOR THE FORTHCOMING YEAR IS $50,520.

THIS ASSESSED VALUE REPRESENTS 60% OF THE APPRAISED MARKET VALUE AS REQUIRED BY WEST VIRGINIA CODE CHAPTER 11 ARTICLE IC.

PERSONS CLAIMING HOMESTEAD EXEMPTION BENEFITS SHOULD DEDUCT THE EXEMPT AMOUNTS ($20,000) FROM THE VALUE SHOWN.

AFTER REVIEWING THE ABOVE VALUE IF YOU BELIEVE A MISTAKE HAS BEEN MADE, YOU MAY CONTACT THE ASSESSOR'S OFFICE BEFORE THE 1ST OF FEBRUARY.

PLEASANTS COUNTY ASSESSOR
ADDRESS

IF YOU WANT TO APPEAL THE ABOVE VALUE YOU SHOULD CONTACT THE COUNTY COMMISSION FOR A HEARING TO BE HELD BETWEEN THE 1ST AND 15TH OF FEBRUARY.

COUNTY COMMISSION
ADDRESS

PHONE

LETTER 4

NOTICE OF INCREASE IN ASSESSMENT

PLEASANTS COUNTY ASSESSOR PLEASANTS COUNTY COMMISSION

PROPERTY OWNER

CARPENTER JOHN E & MARY ANN DATE: 10/26/2009

621 RUBY ST
BELMONT WV 26134 9705

PARCEL ID: 01 2007500000000
LEGAL DESC: BELMONT MANOR ADDN LOT #38

DEAR PROPERTY OWNER:

IN ACCORDANCE WITH CHAPTER 11, ARTICLE 3, SECTION 2A OF THE WEST VIRGINIA CODE, I AM HEREWITH NOTIFYING YOU THAT YOUR CURRENT REAL PROPERTY ASSESSMENT FOR THE FORTHCOMING YEAR IS $74,040.

THIS ASSESSED VALUE REPRESENTS 60% OF THE APPRAISED MARKET VALUE AS REQUIRED BY WEST VIRGINIA CODE CHAPTER 11 ARTICLE IC. THE APPRAISED VALUE OF YOUR PROPERTY CAN BE DETERMINED BY DIVIDING THE ABOVE VALUE BY 60% OR .60.

THIS IS NOT THE AMOUNT OF TAXES YOU WILL BE PAYING. YOUR PROPERTY TAX BILL IS DETERMINED BY MULTIPLYING THE LEVY RATES BY THE ASSESSED VALUE. THE ASSESSOR DETERMINES THE ASSESSED VALUE AND THE LEVY RATES ARE DETERMINED BY THE LEGISLATURE(FOR THE BOARD OF EDUCATION), THE COUNTY COMMISSION AND THE MUNCIPALITIES. LEVY RATES FOR THE NEW YEAR ARE NOT AVAILABLE UNTIL APRIL OR MAY.

PERSONS CLAIMING HOMESTEAD/DISABILITY EXEMPTION BENEFITS SHOULD DEDUCT THE EXEMPT AMOUNTS ($20,000) FROM THE TOTAL ASSESSED VALUE OF ALL ELIGIBLE PROPERTIES.

IF YOU BELIEVE THE ABOVE VALUE TO BE A FAIR ASSESSMENT, NO ACTION IS REQUIRED ON YOUR PART. IF YOU FEEL A MISTAKE HAS BEEN MADE YOU MAY CONTACT THE ASSESSOR'S OFFICE BEFORE THE 1ST OF FEBRUARY.

IF YOU APPEAL THE ABOVE VALUE ON OR AFTER FEBRUARY 1ST, YOU SHOULD CONTACT THE COUNTY COMMISSION FOR A HEARING TO BE HELD DURING THE MONTH OF FEBRUARY.

NOTICE OF INCREASE IN ASSESSMENT

ASSESSOR OF PLEASANTS COUNTY

PROPERTY OWNER

CORATHERS STEPHANIE L

DATE: 10/26/2009

P O BOX 133
BELMONT WV 26134 0133

PARCEL ID: 01 3013800000000
LEGAL DESC: LOTS 8 9 & 1/2 7 WILLIAMSON
ADN - NEW SURVEY

DEAR TAXPAYER:

IN ACCORDANCE WITH CHAPTER 11, ARTICLE 3, SECTION 2A OF THE WEST VIRGINIA CODE, I AM HEREWITH NOTIFYING YOU THAT YOUR CURRENT PROPERTY ASSESSMENT FOR THE FORTHCOMING YEAR IS . $50,520
YOUR PROPERTY ASSESSMENT PREVIOUSLY WAS . $42,120
THE DIFFERENCE BETWEEN CURRENT AND PREVIOUS IS . $8,400
THIS REPRESENTS AN INCREASE IN ASSESSED VALUE.

PERSONS CLAIMING HOMESTEAD EXEMPTION BENEFITS SHOULD DEDUCT THE EXEMPT AMOUNTS ($20,000) FROM THE VALUE SHOWN.

IF YOU BELIEVE AN ADJUSTMENT IN THE ASSESSED VALUE IS NECESSARY, YOU SHOULD CONTACT THE COUNTY COMISSION SITTING AS A BOARD OF REVIEW AND EQUALIZATION.

ASSESSOR OF PLEASANTS COUNTY
PHONE :

# 2007 WEST VIRGINIA STATE FARM CENSUS and FARM USE VALUATION APPLICATION

(Please read the instructions on the back and complete all sections)

*THIS FORM MUST BE FILED WITH ASSESSOR BY SEPTEMBER 4, 2007. FAILURE TO FILE THIS FORM WILL RESULT IN YOUR PROPERTY BEING APPRAISED AT MARKET VALUE.*

**nter corrections to the label here, if needed.**

ıd Owner _____

..ıdress _____

City _____ Zip _____

Phone _____

**County** _____ **Tax Dist** _____

**Farm Use Applicant (If other than landowner)**

Name of Operation _____

Name of Operator _____

Address _____

City _____ Zip _____

Phone _____

| Farm Operation Description | | Acres |
|---|---|---|
| 1a. **Acres Owned** | 111 | |
| b. **Acres Rented** from others | 112 | |
| c. **Acres Rented** to others | 113 | |
| d. **Total Acres** in Farm | 100 | |
| 2. **Tobacco** planted.....(Tenths) | 382 | |
| 3. **Field Corn** planted | 320 | |
| 4. **Soybeans** planted | 372 | |
| 5. **Wheat** planted | 392 | |
| 6. **Oats** planted | 352 | |
| 7. **Barley** planted | 315 | |
| 8. **Alfalfa & Alfalfa Mix Hay** | 346 | |
| 9. **Other Hay** *(grass, grain, other)* | 347 | |
| a. **All Hay Production** (Tons) | TON | |
| b. No. Bales _____ x Lbs/Bale _____ | LBS | |
| c. No. Rolls _____ x Lbs/Roll _____ | LBS | |
| 10. **Permanent Pasture** | 220 | |

11. **Other Crops** not listed above that are grown for commercial sale or processing. *(Include vegetables, tree fruit, berries, grapes, nurseries, greenhouses and Christmas trees)*

| Other Crops | Acres |
|---|---|
| | |
| | |

12. **Fruit Trees**

| | Trees | | Acres | |
|---|---|---|---|---|
| Apple | 965 | | 420 | |
| Peach | 970 | | 450 | |

13. **All Other Land** ..... Acres: _____

| | Bushels |
|---|---|
| 14. **Total Grain Storage Capacity** | 305 |

| | Inventory Number | |
|---|---|---|
| 15. **Total All Cattle and Calves** | 610 | |
| **Milk Cows** (Dry and in milk) | 615 | |
| 16. **Sheep and Lambs** | 640 | |
| 17. **Goats and Kids** | 645 | |
| 18. **Hogs and Pigs** | 630 | |
| 19. **Equine** (horses, donkeys, mules) | 675 | |
| 20. **Hens and Pullets** of laying age | 760 | |
| 21. **Broilers** | 765 | |
| 22. **Turkeys** | 770 | |

Are these layers, broilers or turkeys (Items 20, 21 and 22) owned by the operator listed above ?
If not, please provide the owner's name.

_____

23. **Bees** (number of all colonies) ..... 663 _____

24. **Other Livestock** not reported in 15-23 above.

| Type | Number |
|---|---|
| | |
| | |

25. **Total Value of Production** of this operation *(Include the value sold, home consumption and used on the farm operation)*

| | Dollars |
|---|---|
| **Crop Production Value** | |
| **Livestock Production Value** | |
| **Total Production Value** | |

AGRICULTURAL LAND DESCRIPTION *Obtain Map and Parcel ID from Tax Statement (Attach list if necessary)*

| Map Parcel Number | Number of acres in each tract | | | | |
|---|---|---|---|---|---|
| | Pasture | Crop land | Wood Land | Waste Wetland | Rent per month/year |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

*(If parcels rented, place an 'R' before the Map-Parcel Number)*

1. If the total agricultural production in Item 25 is less than $1,000, check and complete Item A, B, C or D.
- ☐ A. The land is currently out of production or reduced in scope because _____
- ☐ B. It is currently being developed (for less than 10 years) for agricultural production and should be in production by the year _____. Plans are attached.
- ☐ C. Current utilization does not produce a crop each year. Specify crop _____
- ☐ D. Sales of agricultural products last year were at least $500 and the total acres in the farm are less than 5 acres

2a. Is at least 50% of the **total income** from this property received from the sale, use or consumption of agricultural products? ☐ YES ☐ NO

2b. Non-farm and Mineral Income $_____ Farm Income $_____

3. If the property owner is a corporation, is farming the main business activity; or if a subsidiary, is farming the main busines activity of the parent company ? ☐ YES ☐ NO

I hereby make application for farm use valuation and affirm that the answers on this application are true and that when any changes occur which might affect these answers, I will contact the Assessor's office.

*(Signed)*_____ *(Date)*_____

☐ GRANTED *(By)*_____

☐ DENIED *(DATE)*_____

*Reason Denied:*_____

## GENERAL INSTRUCTIONS
(PLEASE MAKE ALL ENTRIES LEGIBLE AND ON THE PROPER LINE)

**Complete all sections of this form that apply to your operation. All questions** must be answered accurately and this form **FILED BY SEPTEMBER 4, 2007 WITH THE ASSESSOR** of the county for which application is made. **FAILURE TO FILE THIS FORM WILL RESULT IN YOUR PROPERTY BEING APPRAISED AT MARKET VALUE.**

**QUALIFYING OPERATIONS:** All agricultural production units, with sales, home consumption, or use, of $1,000 or more, may qualify for farm use valuation on the land utilized for production. The **acreage** devoted to each crop and the livestock inventories are the supporting data for this application. Units of less than five (5) acres may qualify if sales were at least $500. Any questions related to this form should be directed to the **County Assessor.**

**NAME AND ADDRESS:** If a label was provided, please make any needed corrections on the label. If no label was provided, please **fill out the name and address area completely.**

**NAME OF OPERATION:** Only **commonly used** farm names should be entered. i.e., "Jones Hereford Farm" or "Twin Oak." Otherwise, leave blank.

**NAME OF OPERATOR: Full name of the person** or persons **making the day-to-day** decisions on the agricultural operation. A blank form should be used for any **new operator** with a name, address entered on the lines for correction. **Out-of-business** operations (no crops or livestock production) for whom a labeled form was received should be noted accordingly and submitted as a completed form.

**NAME OF LANDOWNER:** Enter the name of the landowner (actual owner of property) if different from the operator of the agricultural operation.

---

## WEST VIRGINIA ASSESSOR'S FARM STATISTICS

1. **AGRICULTURAL OPERATION DESCRIPTION: Total acres in farm** should equal acres owned plus acres rented from others minus acres rented to others. **This must be answered.** Acres of crops in Items 2-12 plus acres in Item 13 should equal the **Total Farm** acres in Item 1d. **Acres Owned** refers only to acres related to the farming operation. **Acres Rented from Others** refers only to acres rented by the farming operation for agricultural production. **Acres Rented To Others** refers only to land rented to others for agricultural production.

2-12. **CROPS:** These questions refer to the **acreage** planted or grown **for harvest** during **2007**. For **Hay**, report only **actual acres** in the field, regardless of the number of times cut. Report the **total production for both alfalfa and other hay acres,** in tons in 9a, or **total number of bales** and the **average weight per bale** of hay harvested for **both alfalfa and other hay** in 9b or the **total number of rolls** and the **average weight per roll** of hay harvested for **both alfalfa and other hay** in 9c. **Other Crops** include vegetables, berries, grapes, nursery products, greenhouses, tree fruit other than apples and peaches, and any other crops not listed. **Fruit Tree** information is needed only for operations with 100 or more trees.

13. **ALL OTHER LAND: Include** farmstead, roads, woodlands, wetlands, waste, government program land, and any land not already counted.

14. **TOTAL GRAIN STORAGE: Include** any type of structure normally used to store **whole** grain. **Exclude** nonpermanent storage such as troughs, plastic bags or barrels.

15-24. **LIVESTOCK AND POULTRY:** These questions refer to the **peak inventory** number during **2007**. Operations such as broiler houses need only report the capacity of the houses on their operation not the annual production. **OTHER LIVESTOCK** refers to any animal production not listed in Items 15-23 such as **fish,** emus, ostriches and llamas.

25. **VALUE OF PRODUCTION:** Enter the **total value of crop production from** Items 2-13. **Include** all crops, fruit, vegetables, nursery and greenhouse, Christmas trees, and forest products from the farm acres. Also include gardens with sales greater than $500. Enter the **total value of livestock production** from Items 15-24. **Include** value from cattle, hogs, sheep, goats, horses, chickens, turkeys, bees and other livestock raised on the operation during the twelve month period ending June 30, 2007.

---

## WEST VIRGINIA FARM USE VALUATION APPLICATION

**FARM OPERATOR:** If land is owned in more than one county, complete the crop and livestock data for the entire operation and the Farm Use Valuation Application for the principal production county. To make application for land owned in other counties, use additional forms completing the name, address and Farm Use Valuation Application sections, and Item 25 from the principal county form. The principal production county is entered at the top of the form and the property location county is recorded in the Farm Use Valuation Application section.

**LANDLORDS:** If **all** application land is **rented to others,** the farm operator's name and address and the applicants name and address must be entered. Complete the Agricultural Land Description. See Farm Operator above for second county form.

1. **Operations** with production less than $1,000 must indicate why this land qualifies for **Farm Use Valuation.**

2. **All** applicants must complete. **Mineral income and Non-Farm income** is attributable to coal, oil, gas or other minerals, recreational use. Non-farm income **does not include** salaries or pensions from non-farm employment. **Farm income** is from farming sources.

3. **All corporations** must complete Item 3.

**FILE THIS REPORT WITH THE COUNTY ASSESSOR**
**BY SEPTEMBER 4, 2007**

# 2007 WEST VIRGINIA STATE FARM CENSUS

**(Please read the instructions on the back of this form before starting)**
**(Complete all sections of this form that pertain to your operation)**

*MUST BE FILED WITH*
*SESSOR BY SEPTEMBER 4, 2007*

**Enter corrections to label if needed**

**County** _____ **Tax Dist** _____
Name of Operation _____
Name of Operator _____
Address _____
City _____ Zip _____
Phone _____

**Farm Use Applicant (If other than operator)**
Land Owner _____
Address _____
City _____ Zip _____
Phone _____

**Farm Operation Description** — **Acres**

| | | |
|---|---|---|
| 1a. **Acres Owned** | 111 | |
| b. **Acres Rented** from others | 112 | |
| c. **Acres Rented** to others | 113 | |
| d. **Total Acres** in Farm | 100 | |
| 2. **Tobacco** planted.....(Tenths) | 382 | . |
| 3. **Field Corn** planted | 320 | |
| 4. **Soybeans** planted | 372 | |
| 5. **Wheat** planted | 392 | |
| 6. **Oats** planted | 352 | |
| 7. **Barley** planted | 315 | |
| 8. **Alfalfa & Alfalfa Mix Hay** | 346 | |
| 9. **Other Hay** *(Include grass, clover, grain, and other hays)* | 347 | |
| 10. **Permanent Pasture** | 220 | |

11. **Other Crops** not listed above that are grown for commercial sale or processing. *(Include tree fruit, berries, grapes, nurseries, greenhouses and Christmas trees)*

| **Other Crops** | **Acres** |
|---|---|
| _____ | |
| _____ | |

12. **Fruit Trees**

| | **Acres** | | **Trees** | |
|---|---|---|---|---|
| Apple | 420 | | 965 | |
| Peach | 450 | | 970 | |

13. **All Other Land** *(Include farmstead, woodland, wetland, waste and government program land)* — **Acres** _____

**Bushels**

14. **Total Grain Storage Capacity** — 305 _____

15. **Total Cattle and Calves** — **Peak Inventory Number**

| | | |
|---|---|---|
| *(Include dairy and beef breeds-- steers, heifers, cows and bulls)* | 610 | |
| **Milk Cows** (Dry and in milk) | 615 | |
| 16. **Total Sheep and Lambs** | 640 | |
| 17. **Total Goats and Kids** | 645 | |
| 18. **Hogs and Pigs** | 630 | |
| 19. **Equine** (horses, donkeys, mules) | 675 | |
| 20. **Hens and Pullets** of laying age | 760 | |
| 21. **Broilers** | 765 | |
| 22. **Turkeys** | 770 | |

Are these layers, broilers or turkeys (Items 20, 21 And 22) owned by the operator listed above ?
If not, please provide the owner's name.

_____

23. **Bees** (number of all colonies) — 663 _____

24. **Other Livestock** not reported in 15-23 above.

| **Type** | **Number** |
|---|---|
| _____ | |

25. **Total Value of Production** of this operation *(Include the value sold, home consumption and used on the farm operation)*

| | **Dollars** |
|---|---|
| **Crop Production Value** | |
| **Livestock Production Value** | |
| **Total Production Value** | |

Completed by: _____ Date: _____

**WEST VIRGINIA ASSESSOR'S FARM STATISTICS**
**(PLEASE MAKE ALL ENTRIES LEGIBLE AND ON THE PROPER LINE)**
**(Complete all sections of this form that pertain to your operation)**

**NAME AND ADDRESS:** If a label was provided, please make any needed corrections in the name and address area provided. If no label was provided, please fill out the name and address area completely.
**NAME OF OPERATION:** Only **commonly used** farm names should be entered. i.e., "Jones Hereford Farm" or "Twin Oak." Otherwise, leave blank.
**NAME OF OPERATOR: Full name of the person** or persons **making the day-to-day** decisions on the agricultural operation. A blank form should be used for any **new operator**, with the name and address entered in the area provided. **Out-of-business** operations (no crops or livestock production) for whom a labeled form was received should be noted accordingly and submitted as a completed form.
**NAME OF LANDOWNER:** Enter the name of the landowner (actual owner of property) if different from the operator of the agricultural operation.

1. **AGRICULTURAL OPERATION DESCRIPTION: Total acres in farm** should equal acres owned plus acres rented from others minus acres rented to others. **This must be answered.** Acres of crops in Items 2-12 plus acres in Item 13 should equal the **Total Farm** acres in Item 1d. **Acres Owned** refers only to acres related to the farming operation. **Acres Rented from Others** refers only to acres rented by the farming operation for agricultural production. **Acres Rented To Others** refers only to land rented to others for agricultural production.
2-12. **CROPS:** These questions refer to the **acreage** planted or grown **for harvest** during **2007**. For **Hay** report only actual acres, regardless of the number of times cut, and do not report the number of bales cut. **Other Crops** include vegetables, berries, grapes, nursery products, tree fruit other than apples and peaches, and any other crops not listed. **Fruit Tree** information is needed only for operations with 100 or more trees.
13. **ALL OTHER LAND: Include** farmstead, roads, woodlands, wetlands, waste, government program land, and any land not already counted.
14. **TOTAL GRAIN STORAGE: Include** any type of structure normally used to store **whole** grain. **Exclude** non-permanent storage such as troughs, plastic bags or barrels.
15-24. **LIVESTOCK AND POULTRY:** These questions refer to the **peak inventory** number during **2007.** Operations such as broiler houses need only report the capacity of the houses on their operation not the annual production. **OTHER LIVESTOCK** refers to any other livestock and poultry production not listed in Items 15-23. Other types of livestock may include fish, emus, rheas, ostriches, llamas etc.
25. **VALUE OF PRODUCTION:** Enter the **total value of crop production from** Items 2-13. **Include** all crops, fruit, vegetables, nursery and greenhouse, Christmas trees, and forest products from the farm acres. Also include gardens with sales greater than $500. Enter the **total value of livestock production** from Items 15-24. **Include** value from cattle, hogs, sheep, goats, horses, chickens, turkeys, bees and other livestock raised on the operation during the twelve month period ending June 30, 2007.

WEST VIRGINIA DIVISION OF MOTOR VEHICLES
WEST VIRGINIA COUNTY ASSESSORS
APPLICATION FOR FARM USE VEHICLE EXEMPTION CERTIFICATE

PART I - TO BE COMPLETED BY APPLICANT

| NAME | | | |
|---|---|---|---|
| MAILING ADDRESS | | | TITLE NUMBER IF AVAILABLE |
| CITY | STATE | ZIP | TELEPHONE NUMBER |
| MODEL YEAR | MAKE | VEHICLE IDENTIFICATION NUMBER/SERIAL NUMBER | |

I hereby state that the above listed vehicle is used as an instrument of husbandry and that there is a motor vehicle liability policy in effect on the described vehicle in accordance with West Virginia Law and certify that the statements made are true and correct to the best of my knowledge and belief under penalty of false swearing.

Signature _____ Date _____

PART II - CERTIFICATION BY COUNTY ASSESSOR

The above listed vehicle has been properly assessed as Class I personal property and qualifies for the Farm Use Exemption Certificate in accordance with West Virginia Code §17A-3-2(2)(d).

$2.00 FEE PAID: Check _____ Cash _____ Money Order _____

Decal Number Issued: _____ Expires: September/_____(Year)

Tax District _____ Map Number _____ Parcel Number _____

_____ _____ _____
Signature of Assessor or Authorized representative | County | Date

PART III - INSTRUCTIONS FOR APPLICANT

1. Complete Part I of this form for each qualifying vehicle used as an implement of husbandry, which if not used for farm use, would be required to be registered as a Class A (pickup truck) or a Class B (truck, tractor trailer combinations). These vehicles are required to have the words "FARM USE" affixed to both sides of the vehicle in ten inch letters in addition to displaying a "FARM USE" sticker on the windshield. THESE VEHICLES ARE STILL SUBJECT TO THE RESTRICTED USE PROVISIONS OF W. VA. CODE §17A-3-2.

2. Submit application to the assessor of the applicant's county of residence along with a fee of $2.00 made payable to the county sheriff.

3. After the assessor completes and approves the application, the assessor will issue to the applicant a farm use exemption decal for each qualified vehicle as well as a copy of the completed application.

4. The applicant affixes the farm use vehicle decal to the inside lower driver side corner of the windshield and retains a copy of the application for his or her own records.

White Copy - Assessor
Canary Copy - Applicant

WEST VIRGINIA
FARM VEHICLE
EXPIRES
9-1-02
0690

STATE OF WEST VIRGINIA

**EXECUTIVE DEPARTMENT**

**CHARLESTON**

**EXECUTIVE ORDER NO. 9-88**

**BY THE GOVERNOR**

WHEREAS, Considerable confusion exists about the liability of persons on active duty in military or naval service to pay ad valorem property taxes on tangible personal property which they own, which property includes, but is not limited to motor vehicles titled in this State; and,

WHEREAS, Some persons have claimed exemption from payment of ad valorem property taxes on motor vehicles due to the owner or one of the owners thereof being on active duty outside this State in military or naval service; and,

WHEREAS, West Virginia Code §17A-3-3a requires a person seeking to renew the registration of his or her motor vehicle to show full payment of any applicable personal property taxes for the calendar year which immediately precedes the calendar year in which application is made for renewal of the registration on such vehicle, as a condition precedent to registration renewal; and if the applicant contends that any vehicle so registered was not subject to personal property taxation for that year, he must furnish this information and evidence as the Commissioner of Motor Vehicles may require to substantiate his contention; and,

WHEREAS, The Soldiers' and Sailors' Civil Relief Act of 1940, as amended, 50 U.S.C. Appx. §501 et.seq., is designed to protect the civil rights of persons on active duty in the military or naval service; and,

WHEREAS, The Soldiers' and Sailors' Civil Relief Act is liberally construed to protect those persons who have dropped their own affairs to take up the burden of the nation. California v. Buzard, 382 U.S. 386, 15 L.Ed.2d 436, 86 S.Ct. 478 (1966); Le Maistre v. Leffers, 333 U.S. 1, 92 L.Ed. 429, 86 S.Ct. 371; Boone v. Lightner, 319 U.S. 561, 87 L.Ed. 1587, 63 S.Ct. 1223, rehearing denied 320 U.S. 809, 88 L.Ed. 489, 64 S.Ct. 26; and,

WHEREAS, The term "military service" includes active duty as well as training in education under federal supervision preliminary to induction, 50 U.S.C. Appx. §511(1); and the term "active duty" includes the periods during which a person in military or naval service is absent from duty on account of sickness, wounds, leave, or other lawful cause. See Bell v. United States, 366 U.S. 393, 6 L.Ed. 2d 365, 81 S.Ct. 1230; and,

WHEREAS, It was the intention of Congress to stay the collection of taxes during the period of military or naval service, and it was Congress' intention to relieve the taxpayer of any penalty other than the 6% rate of interest prescribed by the Soldiers' and Sailors' Civil Relief Act for failure to pay taxes or other debts when they become due and payable, See OPS, Att'y Gen., March 1, 1946; and,

WHEREAS, Persons in military or naval service are protected by the Soldiers' and Sailors' Civil Relief Act against loss of their real and personal property for nonpayment of taxes; and,

WHEREAS, All property in West Virginia is assessed annually on the 1st day of July against the owner of the property at that time, such personal property must be located in the State each year at the time it is assessed.See Syl.Pt.5 George P. Hazelwood Company v. Pittsenbarger, 149 W.Va.485, 141 S.E. 2d 314, appeal dismissed 382 U.S.201, 15 L.Ed.2d 386, 86 S.Ct. 392 (1965).

NOW, THEREFORE, I, Arch A. Moore, Jr., as Governor of the State of West Virginia, pursuant to the constitutional and statutory authority of this office do hereby ORDER and DIRECT the Commissioner of the West Virginia Department of Motor Vehicles to immediately recognize that, as to a person who owns, in whole or in part, a motor vehicle which is registered in this State and who is on active duty in the military or naval service at the time the registration for such motor vehicle is required to be renewed by the laws of this State, the requirement in West Virginia Code §17A-3-3a that proof of payment of ad valorem property taxes on such motor vehicle for the preceding calendar year be satisfied as a condition precedent to obtaining renewal of that registration during the current calendar year, must give way to the Soldiers' and Sailors' Civil Relief Act which prohibits the State from requiring a person on active duty in the military or naval service to submit proof of payment of ad valorem property taxes on such vehicle for the preceding calendar year in order to obtain renewal of the registration of such vehicle during the current calendar year.

It is also hereby ordered and directed that if a motor vehicle owned in whole or in part by a person on active duty in the military or naval service assigned to a permanent duty station ~~located~~ outside the State of West Virginia is located at such duty station or elsewhere outside the State of West Virginia on the July 1st assessment day and such location is not temporary, such as when one is temporarily on active duty for training but is otherwise a private citizen who is domiciled in this State, such motor vehicle shall be exempt from ad valorem property taxes for the taxable year to which the July 1st, assessment day relates.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of West Virginia to be affixed.

DONE at the Capitol, in the City of Charleston, State of West Virginia, this the 25th day of August, in the year of our Lord, One Thousand Nine Hundred Eighty-eight, and in the One Hundred Twenty-sixth year of the State.

GOVERNOR

BY THE GOVERNOR

SECRETARY OF STATE

STATE OF WEST VIRGINIA
STATE TAX DEPARTMENT

Bob Wise
Governor

Ronald C. Stone
Acting State Tax Commissioner

May 31, 2001

COPY

Cheryl L. Romano
Assessor of Harrison County
Harrison County Courthouse
301 W. Main Street
Clarksburg, West Virginia 26301

Dear Ms. Romano:

This letter is in reference to our recent telephone conversation concerning certain questions relating to *The Soldiers and Sailors Civil Relief Act of 1940* (the "Act") and to *Executive Order 9-88* (the "Order") that surfaced in the deputies' meeting in our recent Assessors' In-Service Training Session.

*The Soldiers and Sailors Civil Relief Act of 1940* exempts from property taxation the non-business personal property (tangible and intangible) owned by a person on active duty in the military or naval service who is not a West Virginia resident but who is in the State of West Virginia solely by reason of compliance with military or naval orders.

*Executive Order 9-88* exempts from property taxation a motor vehicle owned in whole or in part by a person on active duty in the military or naval service who is a resident of the State of West Virginia but who is assigned to a permanent duty station located outside the State of West Virginia; when such motor vehicle is located outside the State of West Virginia on the July 1st assessment day and such location is not temporary.

At your request, I have prepared answers to the following list of questions that have been reviewed by our Legal Division that should provide guidance concerning this issue. While the below questions and answers are not exhaustive, they should provide guidance to you and to all assessors in administering our property tax laws as they relate to members of the military eligible for certain property tax considerations under the Act or the Order.

1. **What is the Soldiers and Sailors Civil Relief Act of 1940?**

*The Soldiers and Sailors Civil Relief of 1940* (50 USC Appx. §§501 et seq.) was enacted into law by Congress on October 17, 1940. In Section 574 the Act reads in pertinent part:

"(1) For the purposes of taxation in respect to any person, or of his personal property, ... by any state, ... or political subdivision (thereof), ... such person shall not be deemed to have lost a residence or domicile in any state, ... solely by reason of being absent therefrom in compliance with military or naval orders, or to have acquired a residence or domicile in, or to have become a resident in or a resident of, any other state, ... while, and solely by reason of being, so absent. For the purpose of taxation in respect to personal property, ... of any such person by any state, ... or political subdivision (thereof) ... of which such person is not a resident or in which he is not domiciled, compensation for military and naval service shall not be deemed income for services performed within, or from sources within such state ... or political subdivision (thereof), ... and personal property shall not be deemed to be located or present in or to have a situs for taxation in such state, ... or political subdivision (thereof), ... Where the owner of personal property is absent from his residence or domicile solely by reason of compliance with military or naval orders, this section applies with respect to personal property, or the use thereof, within any tax jurisdiction other than such place of residence or domicile, regardless of where the owner may be serving in compliance with such orders. Nothing contained in this section shall prevent taxation by any state, ... or political subdivision (thereof) ... in respect of personal property used in or arising from a trade or business, if it otherwise has jurisdiction ... .

"(2) When used in this section, (a) the term "personal property" shall include tangible and intangible property (including motor vehicles), and (b) the term "taxation" shall include but not be limited to licenses, fees or excises imposed in respect to motor vehicles or the use thereof, but only if a license, fee, or excise required by the state, ... of which the person is a resident or of which he is domiciled has been paid."

Thus, *The Soldiers and Sailors Civil Relief Act of 1940* provides that a person who is in the military on a full time basis and is absent from his or her residence in any state by reason of valid military orders is not deemed to have acquired a residence in a different state because he or she is serving in that other state; additionally, the personal property of such person is not deemed to have acquired situs in that other state for property tax purposes.

2. **What is Executive Order 9-88?**

On August 25, 1988, Governor Arch A. Moore, Jr., issued *Executive Order 9-88* which in pertinent part construed West Virginia Code § 11-5-1 as it applies to "a motor vehicle owned in whole or in part by a West Virginia resident on active duty in the military or naval service assigned to a permanent duty station located outside the State of West Virginia (which) is located at such duty station or elsewhere outside the State of West Virginia on July first assessment day

and such location is not temporary, such as when one is temporarily on active duty for training but is otherwise a private citizen who is domiciled in this State."

The Order further provides "It is also hereby ordered and directed that if a motor vehicle owned in whole or in part by a person on active duty in the military or naval service assigned to a permanent station located outside the State of West Virginia is located at such duty station or elsewhere outside the State of West Virginia on the July first assessment day and such location is not temporary, such as when one is temporarily on active duty for training but is otherwise a private citizen who is domiciled in this state, such motor vehicle shall be exempt from ad valorem property taxes for the taxable year to which the July first assessment date relates."

Thus, *Executive Order 9-88* provides that in the above referenced circumstances such motor vehicle (note that the term is motor vehicle and not motor vehicles) shall be exempt from ad valorem property taxes for the taxable year in which the July first assessment date relates (the July first assessment date on which the motor vehicle is located outside the State of West Virginia).

**3. To whom does the "Act" apply?**

The Act applies to a person on permanent military duty who owns personal property and who is located in a state, other than their state of residence, solely by reason of compliance with military or naval orders. (In other words a person who is not a resident of the State of West Virginia, who is on active duty in the military or naval service and who is located in the State of West Virginia solely in compliance with military or naval orders.)

**4. To whom does the "Order" apply?**

The "Order" applies to a West Virginia resident on active duty in the military or naval service who is assigned to a permanent duty station located outside of the State of West Virginia.

**5. What property does the "Act" exempt from property taxation?**

The "Act" exempts non-business personal property from property taxation when the property is owned in whole or in part by a person to whom the "Act" applies (see 3 above).

**6. What property does the "Order" exempt from property taxation?**

The "Order" exempts from property taxation a motor vehicle owned in whole or in part by a person to whom the "Order" applies (see 4 above) when such motor vehicle is located outside the State of West Virginia on the July 1st assessment day and such location is not temporary.

7. **What circumstances must be present for the "Act" to apply in West Virginia?**

The following circumstances must be present:

a. The person applying for exemption must be a resident of a state other than West Virginia.
b. The person applying for the exemption must be on permanent duty in the military or naval service.
c. The person applying must be located in the State of West Virginia solely by reason of compliance with military or naval orders.
d. The person applying must be the owner in whole or in part of the personal property for which the exemption from property taxation is sought.
e. The property for which the exemption is sought must be non-business personal property.

8. **What circumstances must be present for the "Order" to apply?**

a. The person applying must be a resident of the State of West Virginia.
b. The person applying for the exemption must be on active duty in the military or naval service.
c. The person applying for the exemption must be assigned to a permanent duty station located outside the State of West Virginia.
d. The person applying for the exemption must be the owner in whole or in part of a motor vehicle for which the property tax exemption is sought.
e. The motor vehicle for which the property tax exemption is sought must be located outside of the State of West Virginia on the July 1st assessment day and such location may not be temporary.

9. **Does the "Act" exempt all personal property from property taxation?**

The "Act" exempts non-business personal property (tangible and intangible) from property taxation. However, business personal property remains taxable.

10. **Does the "Order" exempt all personal property from property taxation?**

The "Order" exempts "a motor vehicle" from property taxation. Thus, while the "Act" exempts all non-business personal property from property taxation, the "Order" exempts only one motor vehicle.

**11. If a vehicle is titled to the wife of a member of the military only but it is the only vehicle owned in the family, is it exempt?**

The "Act" and the "Order" require that the property for which the exemption is requested must be owned by the person in active military or naval service. Since the owner of the property is not in active military or naval service, the exemption would not apply.

**12. Is a motor vehicle belonging to a West Virginia resident in active military or naval service that is located outside the State of West Virginia on the July 1st assessment date exempt from property taxation?**

If the owner of the vehicle is assigned to a permanent duty station located outside the State of West Virginia and the vehicle for which the exemption is sought is not temporarily located outside the State the vehicle would be exempt. However, if the owner is assigned to a permanent duty station located inside the State of West Virginia, since the owner is a resident of the State, the vehicle would be taxable. Likewise, if the owner is stationed to a permanent duty station outside the State of West Virginia but the vehicle is within West Virginia on the July 1st assessment date the vehicle would be taxable.

I trust that the foregoing provides sufficient guidance regarding these matters. If after review of the information herein you should have additional questions, please advise.

Sincerely,

Jerry A. Knight
Director
Property Tax Division

JAK/psp
cc: All County Assessors
State of West Virginia

Robert A Hoffman, Director
Legal Division

Wade Thompson
Assistant Director
Property Tax Division

GASTON CAPERTON
GOVERNOR

State of West Virginia
Department of Tax and Revenue
TAX DIVISION
P. O. Box 2389
Charleston, WV 25328-2389

JAMES H. PAIGE III
SECRETARY

September 16, 1994

Re: The Department of Tax and Revenue interpretation of the West Virginia Freeport Amendment

Dear Mr.

This letter is in response to your recent request that the Department of Tax and Revenue provide a statement of the interpretation of the West Virginia Freeport Amendment currently in effect.

The Freeport Amendment is a constitutional amendment passed by the Legislature in 1986 and ratified by the voters on November 4, 1986.

The West Virginia Freeport Amendment reads as follows:

> §1c. Notwithstanding any other provisions of this Constitution, tangible personal property which is moving in interstate commerce through or over the territory of the State of West Virginia, or which was consigned from a point of origin outside the State to a warehouse, public or private, within the State for storage in transit to a final destination outside the State, whether specified when transportation begins or afterward, but in any case specified timely for exempt status determination purposes, shall not be deemed to have acquired a tax situs in West Virginia for purposes of ad valorem taxation and shall be exempt from such taxation, except as otherwise provided in this section. Such property shall not be deprived of such exemption because while in the warehouse the personal property is assembled, bound, joined, processed, disassembled, divided, cut, broken in bulk, relabeled, or repackaged for delivery out of state,

> unless such activity results in an new or different product, article, substance or commodity or one of different utility. Personal property of inventories of natural resources shall not be exempt from ad valorem taxation unless required by paramount federal law.
>
> . . . .
>
> Emphasis added.

The amendment sets forth two distinct provisions prescribing its application.

First, it exempts "property which is moving in interstate commerce through or over the territory of West Virginia."

Second, using the conjunction "or," it exempts property which was "consigned from a point of origin outside the State to a warehouse, public or private, within the State for storage in transit to a final destination outside the State, whether specified when transportation begins or afterwards, but in any case specified timely for exempt status determination purposes."

The exemption applies in two ways. The second provision expressly requires that property have a point of origin outside of West Virginia, but the first provision does not require that property originate outside of West Virginia in order for the exemption to apply. Under this provision, goods produced in the State and stored in the State for a short time before moving into interstate commerce are exempt from property tax.

This is the interpretation of the Freeport Amendment currently held by the Department of Tax and Revenue.

The legal position of persons who may be seeking to assert the Freeport Amendment may be bolstered somewhat by the existence or creation of an ownership structure where the entity which is doing the warehousing activity is a legal entity separate from the legal entity which will be the manufacturer. This is because there is some uncertainty as to how the constraint set forth in the Freeport Amendment which refers to activity in the warehouse which cannot deprive the applicant of the benefits of the Freeport Amendment except where the activity "results in an new or different product, article, substance or commodity or one of different utility."

Although it is a legalistic argument, a proposition could be formulated to the effect that the exemption should not be available to entities which both manufacture and warehouse the property for which the exemption is sought.

It is the opinion of Department of Tax and Revenue legal counsel that this is an over broad reading of the constitutional language because the provision is specifically prefaced with the words "while in the warehouse."

Nevertheless, to err on the side of caution, the entire argument would be avoided by the creation of separate legal entities, one which performs the manufacturing activity, and one which exclusively performs the warehousing activity.

I hope this letter will be helpful to you. Please call upon the Department of Tax and Revenue should you have any further questions.

Very truly yours,

James E. Paige III
Secretary of Tax and Revenue,
Tax Commissioner

# VEHICLE AND MOTORBOAT DEALER'S INVENTORY WORKSHEET

**Dealer's Name:** _____

**Address:** _____

_____

**County:** _____

| | | | |
|---|---|---|---|
| I. | Gross Sales or Total Annual Vehicle and Motorboat Sales for Calendar Year Beginning January 1, 2006 and Ending December 31, 2006 | | $ |
| II. | Less Excluded Vehicles and Motorboats | | |
| | A. Fleet Sales | $ | |
| | B. Trucks Over 16,000 lbs. GVW | $ | |
| | C. Transactions Between Dealers | $ | |
| | D. Drop Shipments | $ | |
| | E. Other Vehicles, i.e., Snowmobiles, All Terrain Vehicles (ATV's) and Farm Tractors Not Subject To Valuation Under § 11-6C-1 et seq. | $ | |
| III. | Sub Total Excluded Vehicles (A Through E) | Less (-) | $ |
| IV. | Annual Dealer's Inventory Subject To Valuation Under § 11-6C-1 et seq. (I Less III) | | $ |
| V. | Divided by 12 or the Number of Months You Were in Business During Calendar Year 2006 | | ÷ |
| VI. | Sub Total Dealer Inventory | | $ |
| VII. | Add Other Inventory Subject to Valuation | | |
| | A. Heavy Duty Trucks Over 16,000 lbs. GVW in Dealer's Possession as of July 1, 2007 | $ | |
| | B. Other Vehicles, i.e., Snowmobiles, All Terrain Vehicles (ATV's) and Farm Tractors in the Dealer's Possession as of July 1, 2007 | $ | |
| | C. Dealer's Inventory of Parts and Supplies Held for Resale as of July 1, 2007 | $ | |
| | D. Dealer's Inventory of Parts and Supplies Held for Owner's Use as of July 1, 2007 | $ | |
| VIII. | Sub Total Other Inventory (A Through D) | | $ |
| IX. | Total Dealer's Inventory (Vehicle and Motorboat Inventory Plus Other Inventory – VI and VIII) | | $ |

Note: A copy of the dealer's income statement for the year ending December 31, 2006 must be attached with the worksheet. Sole proprietors who do not have an income statement must submit a *Schedule C – Profit and Loss Statement* from your Federal Income Tax Return for 2006.

# VEHICLE AND MOTORBOAT DEALER INVENTORY INSTRUCTIONS

West Virginia Code § 11-6C-1 et seq. establishes a special method of appraising vehicle and motorboat dealer inventory (vehicles defined in West Virginia Code § 17B-1-1, motorboats defined in 17A-6-1, house trailers and factory-built homes). This provides for estimating the market value of inventory of vehicles and motorboats including motorcycles, trailers, house trailers, factory-built homes and jet skis, the assessor shall use annual sales for the previous calendar year divided by 12 to determine the market value of the dealer inventory as of July 1.

The following are general instructions to assist you in completing the Vehicle and Motorboat Dealer's Inventory Worksheet which is to be filed with the *Commercial Business Property Return* (STC 12:32C).

Note: You do not have to complete Schedule B of the *Commercial Business Property Return* (STC 12:32C) if you complete the worksheet.

I. Enter the gross sales or total annual sales. This is the amount received in money, credits, property, services, or other considerations, without deductions for interest expense, other expenses, and trade-ins, for the calendar year beginning January 1, 2006 and ending December 31, 2006. The gross sales are to include all sales of vehicles and motorboats, including the sale of leased vehicles.

II. Inventory that is excluded from the new valuation process are sales during the previous calendar year including:

A. Fleet Sales - A transaction involving (a) five (5) or more units sold to a single business entity and, (b) the buyer has a manufacturer's or distributor's fleet I.D. number.

B. Trucks - of 16,000 lbs. or more gross vehicular weight (GVW). These vehicles will continue to be appraised based on inventory on hand July 1.

C. Transactions between dealers to include sales, trades between dealers or wholesalers licensed as new or used vehicle and motorboat dealers.

D. Drop Shipments - Commonly known as courtesy deliveries to include units which were not physically held as inventory by the dealer at any time during the preceding year.

E. Other Vehicles, i.e., snowmobiles, ATV's, and farm tractors which may have been included in the gross sales are to be excluded and appraised based on the inventory on hand as of July 1.

III. Subtotal of excluded inventory of the previous year.

IV. The "gross sales" or "total annual sales" of the previous years less the excluded inventory.

V. If you were in business during the entire 2006 calendar year, divide Roman Numeral IV by 12. If not, divide by the total number of months you were in business during calendar year 2006.

VI. The result is the total vehicle inventory subject to valuation under West Virginia Code § 11-6C-1 et seq.

VII. The dealer is to list the other inventory subject to valuation and in their possession as of the July 1, 2007 assessment date.

VIII. The total of inventory items "A" through "D".

IX. The total inventory of the dealer to include vehicle and motorboat inventory subject to valuation under West Virginia Code § 11-6C-1 (VI plus VIII).

Note: A copy of the dealer's income statement for the calendar year 2006 is to be attached to the worksheet. Failure to attach the income statement may be grounds upon which the assessor may reject this Return. Sole proprietors who do not have an income statement must submit a *Schedule C – Profit and Loss Statement* from your Federal Income Tax Return for 2006. Should you have additional questions, please contact your local assessor.

# Rental Car Inventory Worksheet

Company Name: _____

Mailing Address: _____

_____

Physical Location: _____

_____

County: _____

| Month / Year | # of Vehicles | Gross Value |
|---|---|---|
| January 2006 | | |
| February 2006 | | |
| March 2006 | | |
| April 2006 | | |
| May 2006 | | |
| June 2006 | | |
| July 2006 | | |
| August 2006 | | |
| September 2006 | | |
| October 2006 | | |
| November 2006 | | |
| December 2006 | | |
| Sub Total: | | |
| Divided by 12 or the Number of Months Included Above | | |
| Add Other Inventory | | |
| Total Rental Car Inventory | | |

# RENTAL CAR INVENTORY WORKSHEET INSTRUCTIONS

The following are general instructions to assist you in completing the Rental Car Inventory Worksheet which is to be filed with the *Commercial Business Property Return* (STC 12:32C).

S.B. 672 amended West Virginia Code § 11-6C-1 et seq. and established a special method of appraising inventory of rental car companies. The legislation provides that the market value of rental car inventory shall be the gross value of all daily passenger car inventory made available by a daily passenger rental car business on the first day of each month of the immediately preceding calendar year: Provided, that the car rental business shall add together the gross values and divide that sum by 12. Gross value is defined to mean the lowest value for each vehicle as shown in a nationally accepted used car guide determined by the Tax Commissioner. For Tax Year 2008, the July 2007 edition of the National Automobile Dealer's Association (N.A.D.A) "Official Used Car Guide" should be utilized. To calculate the gross value of any vehicle which does not appear in N.A.D.A., the Tax Commissioner shall determine a percentage to apply to the vehicle's manufacturer's suggested retail price (M.S.R.P). For Tax Year 2008 that percentage will be 85%.

Note: You do not have to complete Schedule B of the *Commercial Business Property Return* (STC 12:32C) if you complete this worksheet. However, any vehicles owned that are not a part of daily passenger car inventory on July 1, 2007, should be reported on Schedule H. This would include company owned employee vehicles and vehicles which have been removed from rental car inventory and are being held for sale.

1. List the total gross value of rental car inventory as of the first day of each month of the previous year.

2. Add the monthly gross value totals.

3. If you were in business the entire 2006 calendar year, divide the total by 12, if not divide by the number of months you were in business during 2006 (be sure this corresponds to the number of months for which you have provided gross value amounts).

4. This is the total vehicle inventory amount subject to valuation under West Virginia Code § 11-6C-1.

5. List any other inventory subject to valuation and in your possession as of the July 1, 2007 assessment date (for example inventory and merchandise held for resale, and all supplies and parts held for the owner's use).

6. Add the vehicle inventory total and the other inventory total.

Should you have additional questions, please contact your local assessor.

PTD 12:07 (Rev. 2011)
_____Tax Year

**APPLICATION FOR HOMESTEAD EXEMPTION**
**$20,000 Assessed Valuation**
**Application should be made with the Assessor no later than December 1**

_____ **Homestead**
_____ **Disability**
_____ **Personal Property**

**FOR ASSESSOR'S USE ONLY**

Tax District_____

Map No.:_____ Parcel No.:_____ - _____

Land Book Name:_____ Personal Property Account No.:_____

1. Owner's Name:_____
(Last) (First) (Middle Initial)
2. Joint Owner's Name, if applicable:_____
(Last) (First) (Middle Initial)
3. Street Address:_____
Property Location, if P. O. Box is given:_____
4. City:_____ 5. State:_____ 6. Zip Code:_____
7. Phone Number: Area Code (_____)_____ - _____ 8. Owner's Date of Birth:_____
9. Joint Owner's Date of Birth:_____ 10. Social Security # _____-_____-_____ (optional)

CHECK THE FOLLOWING STATEMENTS AS APPLICABLE
(IF DISABILITY IS BASIS FOR CLAIM, COMPLETE CERTIFICATE OF DISABILITY ON REVERSE SIDE)

11. I, or my spouse, use the property for which the exemption is sought exclusively as my primary place of residence.
_____ Yes _____ No

12. I have lived on this property for more than six consecutive months in the calendar year prior to the date of this application.
_____ Yes _____ No

**(CONTINUE ON REVERSE)**

13. I have been, or will be, a resident of West Virginia for the two calendar years previous to this tax year.

_____ Yes _____ No

If your answer is no, please list all dates of residency in West Virginia.

14. I am retired or separated from active military service due to a permanent and total physical or mental disability.

_____ Yes _____ No

I swear or affirm the answers to the preceding questions are complete and accurate. I further certify that neither I nor my joint owner is receiving a residential property tax exemption in any other state.

_____ _____
Owner's Signature Date

_____ _____
Owner's Signature Date

CERTIFICATION OF TOTAL AND PERMANENT DISABILITY

Are you gainfully employed?_____ Yes _____ No

Name of Disabled Property Owner

I certify that I shall notify the Assessor within thirty (30) days of discontinuance of the receipt of benefits for permanent and total disability or that I am gainfully employed. I understand discontinuance of benefits or gainful employment will be considered a basis for disqualification for the Homestead Exemption.

_____ _____
Claimant's Signature Date

I certify that the above named individual did furnish one of the forms of documentation as listed in West Virginia Code §11-6B-4, in support of this application for the Homestead Exemption.

_____ _____
Assessor or Deputy Assessor Date

SALES RATIO FOR FROM 07/05 TO 06/06 RANGE 000.00% - 999.99%

| | NUMBER SALES | COUNTY TOTAL CONSIDER. | MEAN CONSIDER. | TOTAL VALUE | MEAN VALUE | AGGR. RATIO | MEAN RATIO | MEDIAN RATIO | STD. DEV. | COEF DISP |
|---|---|---|---|---|---|---|---|---|---|---|
| RESIDENTIAL IMP | | | | | | | | | | |
| 0000000-0019999 | 8 | 106,500 | 13,312 | 116,200 | 14,525 | 109.11 | 107.53 | 107.30 | 10.98 | 8.76 |
| 0020000-0039999 | 47 | 1,361,000 | 28,957 | 1,398,400 | 29,753 | 102.75 | 102.87 | 104.17 | 12.37 | 8.88 |
| 0040000-0059999 | 43 | 2,210,000 | 51,395 | 2,053,600 | 47,758 | 92.92 | 93.23 | 93.74 | 14.21 | 12.53 |
| 0060000-0079999 | 67 | 4,650,970 | 69,417 | 3,951,300 | 58,974 | 84.96 | 85.21 | 88.00 | 13.91 | 13.31 |
| 0080000-0099999 | 62 | 5,428,500 | 87,556 | 4,663,900 | 75,224 | 85.92 | 86.04 | 84.10 | 13.44 | 12.82 |
| 0100000-0149999 | 77 | 9,643,940 | 125,245 | 7,952,400 | 103,277 | 82.46 | 82.43 | 81.16 | 12.41 | 13.04 |
| 0150000-9999999 | 155 | 38,465,182 | 248,162 | 33,726,400 | 217,589 | 87.68 | 87.81 | 88.39 | 10.98 | 10.02 |
| RESIDENTIAL | | | | | | | | | | |
| IMPROVED | 459 | 61,866,092 | 134,784 | 53,862,200 | 117,346 | 87.06 | 88.68 | 89.63 | 13.86 | 12.65 |
| VACANT | 45 | 2,453,279 | 54,517 | 2,231,600 | 49,591 | 90.96 | 93.18 | 93.38 | 14.34 | 10.85 |
| TOTAL | 504 | 64,319,371 | 127,617 | 56,093,800 | 111,297 | 87.21 | 89.08 | 90.45 | 13.95 | 12.49 |
| APARTMENT | | | | | | | | | | |
| IMPROVED | 1 | 145,000 | 145,000 | 123,900 | 123,900 | 85.45 | 85.45 | 85.45 | 0.00 | 0.00 |
| VACANT | 0 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 1 | 145,000 | 145,000 | 123,900 | 123,900 | 85.45 | 85.45 | 85.45 | 0.00 | 0.00 |
| COMMERCIAL | | | | | | | | | | |
| IMPROVED | 10 | 4,564,000 | 456,400 | 4,068,200 | 406,820 | 89.14 | 98.17 | 96.31 | 15.62 | 10.59 |
| VACANT | 4 | 2,455,900 | 613,975 | 2,460,200 | 615,050 | 100.18 | 99.71 | 98.67 | 7.19 | 6.12 |
| TOTAL | 14 | 7,019,900 | 501,421 | 6,528,400 | 466,314 | 93.00 | 98.61 | 96.31 | 13.46 | 9.36 |
| INDUSTRIAL | | | | | | | | | | |
| IMPROVED | 0 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VACANT | 0 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TIMBER | | | | | | | | | | |
| IMPROVED | 0 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VACANT | 0 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FARM | | | | | | | | | | |
| IMPROVED | 7 | 1,911,500 | 273,071 | 1,225,000 | 175,000 | 64.09 | 66.02 | 72.82 | 13.33 | 13.06 |
| VACANT | 2 | 328,500 | 164,250 | 28,300 | 14,150 | 8.61 | 10.37 | 10.37 | 13.92 | 94.98 |
| TOTAL | 9 | 2,240,000 | 248,888 | 1,253,300 | 139,255 | 55.95 | 53.66 | 60.60 | 27.56 | 32.87 |
| COMB C & I | | | | | | | | | | |
| IMPROVED | 10 | 4,564,000 | 456,400 | 4,068,200 | 406,820 | 89.14 | 98.17 | 96.31 | 15.62 | 10.59 |
| VACANT | 4 | 2,455,900 | 613,975 | 2,460,200 | 615,050 | 100.18 | 99.71 | 98.67 | 7.19 | 6.12 |
| TOTAL | 14 | 7,019,900 | 501,421 | 6,528,400 | 466,314 | 93.00 | 98.61 | 96.31 | 13.46 | 9.36 |
| TOTAL | 528 | 73,724,271 | 139,629 | 63,999,400 | 121,210 | 86.81 | 88.72 | 90.45 | 15.01 | 12.96 |
| TOTAL LESS F&T | | | | | | | | | | |
| TOTAL | 519 | 71,484,271 | 137,734 | 62,746,100 | 120,898 | 87.78 | 89.33 | 90.63 | 14.00 | 12.45 |

# Sale Confirmation Questionnaire
## [Statutory Citation, if any]

[optional serial number used as a control]

Please complete and return this questionnaire to [name and address of agency] within thirty days.

**Description of property**

1. Location (address): _____
2. Legal description: _____
3. Approximate size land parcel (lot): _____
4. Use of the property at time of sale (e.g., single-family residential, multifamily residential, condominium, commercial, industrial, agricultural, vacant, other – to be described): _____
5. If the property has been recently improved (e.g., site preparations, new structures or additions) or has been recently remodeled, please describe the changes: _____
   Date changes were made: _____
6. If the property has been recently damaged or if structures have been recently demolished or removed, please describe the changes: _____
   Date changes were made: _____
7. Does the buyer hold title to adjacent properties? _____

**Description of the sale**

8. Total sale price: $ _____
   (a) Cash downpayment: $ _____
   (b) Financing: Amount: $_____; Interest rate: _____%; Term: _____
   Amount: $_____; Interest rate: _____%; Term: _____
   Amount: $_____; Interest rate: _____%; Term: _____

(c) Describe any personal property items included in the total sale price (excluding fixtures such as wall-to-wall carpeting, built-in appliances, and custom draperies) and give an estimate of their value.

Description: _____ Estimated value: $ _____

(d) Was a trade of property involved in this sale? _____
If yes, describe the traded property and give an estimate of its value.

Description: _____ Estimated value: $ _____

(e) If any unpaid taxes or assessments were assumed by the buyer, please identify them, indicate the amounts involved, and indicate whether they are included in the total sale price (above) or excluded.

Description: _____ Amount: $ _____

_____ Included _____ Excluded

9. Date price was agreed upon: _____

10. Source of financing: _____ assumed seller's financing, _____ lending institution, _____ seller-provided financing, _____ other
If other, describe _____

11. Type of deed (e.g., warranty, quit claim): _____

12. Is this a sale between relatives? _____ If yes, give relationship: _____
Is this a sale between related businesses? _____ If yes, give relationship: _____

13. Is this a sale of convenience (e.g., to correct defects in title, etc.)? _____

14. Was the seller compelled to sell this property? _____ If yes, explain: _____

15. Was the buyer compelled to buy this property? _____ If yes, explain: _____

16. Is this a sale in fulfillment of a land contract? _____ If yes, give the month and year the contract originated. _____

17. Do you consider the total sale price to be the market value of the real estate on the date of sale? _____ If no, explain: _____

_____

_____ Date: _____
Signature

Name: _____

Address: _____

_____

# CLASSIFICATION AND IMPROVEMENT INFORMATION

Route To: Mapping and Transfer Department
Berkeley County Assessor's Office
119 W. King St., Martinsburg, W.Va. 25401

New Property Owner:

_____

_____

_____

Mailing Address Change:

_____

_____

_____

**IDENTIFY ACRES PURCHASED**

Homesite Acres _____
Tillable Acres _____
Pastures Acres _____
Woodland Acres _____
Wasteland Acres _____

Previous Owner:

_____

Parcel Identification:

District Map Parcel

_____

_____

Please check and answer the following questions, as they apply to you and the above described property.

1. ___ I have purchased vacant land only.
2. ___ I have purchased land with improvements (home or structure of some type).
3. ___ I will use the property for:
   - ___ Homesite
   - ___ Farm *(If you will actively farm this property contact this office for farm use valuation application)*
   - ___ Homesite and Farm *(see note above)*
   - ___ Commercial
   - ___ Part Commercial—Part Homesite
   - ___ All or part of property will be rented.
   - ___ Other: Specify_____ Mobile Home_____ Year_____ Size_____
4. ___ I have made improvements since date of purchase; new structure, additions, garage, swimming pool, etc.
5. ___ I will be making improvements, with estimated completion date _____.
6. ___ I have razed (demolished) buildings on this property since date of purchase.
7. ___ I own other real estate in Berkeley County.

8. Are you 65 years of age or older?
   Have you been declared permanently and totally disabled?
   If your answer is Yes to either of these questions, please contact this office for information regarding Homestead Exemption.
9. If the above mailing address is incorrect or if it will be changed by July 1st next, please make correction above.

Thank You, please sign and return.

_____
Signature of Property Owner or Preparer

NEW PROPERTY OWNER AND ADDRESS

_____

_____

_____

PREVIOUS OWNER

_____

PARCEL IDENTIFICATION
DISTRICT MAP PARCEL

_____ _____ _____

**IDENTIFY ACRES PURCHASED**

| | |
|---|---|
| HOMESITE ACRES | _____ |
| TILLABLE ACRES | _____ |
| PASTURE ACRES | _____ |
| WOODLAND ACRES | _____ |
| WASTELAND ACRES | _____ |

Please check and answer the following question, as they apply to you and the above described property

1. ____ I have purchased vacant land only.
2. ____ I have purchased land with improvements (home or structure of some type).
3. I will use the property for:
   - ____ Homesite
   - ____ Farm (if you will actually farm this property contact this office for farm use valuation application).
   - Homesite and farm (see note above).
   - ____ Commercial
   - ____ Part commercial - part homesite
   - ____ All or part of property will be rented
   - ____ Other: Specify _____Mobile Home _____Year _____ Size _____
4. ____ I have made improvements since date of purchase; New structure _____Garage _____
   Carport _____ Swimming Pool _____ Other _____
5. ____ I will be making improvements to this property
   Estimated completion date _____/_____/_____
6. ____ I have demolished buildings since date of purchase
7. ____ I own other real estate in this county

**IF YOU ARE 65 YEARS OF AGE OR OLDER, OR TOTALLY (100%) DISABLED, YOU ARE ELIGIBLE FOR THE HOMESTEAD EXEMPTION ON YOUR RESIDENCE ONLY. IF THIS APPLIES, CONTACT THE ASSESSORS OFFICE.**

The following information will assist us in verifying and evaluation our sales information.

1. Are any of the buyers related to any of the sellers by blood, marriage, or in a business relationship (other than this sale) YES _____ NO _____
2. Was any personal property, such as machinery, equipment, furniture, etc. included in the purchase price YES _____ NO _____
3. Was there any legal requirement that the sale be made, such as a divorce settlement or a deed to avoid foreclosure of a mortgage, or an estate settlement YES _____ NO _____

Signature _____ Telephone Number (____) _____ - _____

FAILURE TO RETURN THIS FORM WILL RESULT IN YOUR REAL ESTATE BEING PLACED IN THE HIGHEST TAX CLASS

# REAL ESTATE CLASSIFICATION

PLEASE COMPLETE THE FOLLOWING QUESTIONS THAT APPLY TO THE REAL ESTATE THAT WAS RECENTLY ACQUIRED BY YOU

FAILURE TO RETURN THIS FORM WILL RESULT IN YOUR REAL ESTATE BEING PLACED IN A HIGHER TAX CLASS.

Do you live on this property: YES:_____NO:_____ If NO, What is the property used for:_____

If RENTED, how often:_____

**WHICH BEST DESCRIBES YOUR PROPERTY:**

( ) LOT: Homesite_____Developed Building Site_____Undeveloped site_____
( ) ADJOINS HOME PROPERTY: (Such as Additional Yard or Garden Space)
( ) COMMERCIAL BUILDING SITE: Developed _____Undeveloped_____
( ) WOODLAND: (Such as Hillside, Brush Land, Hunting Property, Undeveloped Acreage)
( ) INACTIVE FARMLAND: (Such as Pasture & Tillable Land not being farmed)
( ) ACTIVE FARM LAND: Acreage Tillable_____Pasture_____Woodland_____Other_____
(If actively farmed be sure to file FARM USE REPORT by SEPT. 1)

**STRUCTURES ON PROPERTY:**

( ) HOUSE: Year Built_____Size_____Condition_____Approx Value $_____
Finished Basement: Year Built_____Size_____Condition_____Approx Value $_____
Finished Attic: Year Built_____Size_____Condition_____Approx Value $_____
( ) MOBILE HOME: Year Built_____Size_____Condition_____Approx Value $_____
( ) GARAGE: Year Built_____Size_____Condition_____Approx Value $_____
( ) COMMERCIAL: Year Built_____Size_____Condition_____Approx Value $_____
( ) OTHER: Year Built_____Size_____Condition_____Approx Value $_____

**SALES DATA:**

( ) VALID SALE (Property was on open market, was advertised & the buyer/seller were well informed & not under pressure to buy or sell)
( ) THIS SALE INVOLVED MORE THAN ONE PARCEL
( ) NOT ON OPEN MARKET (property was not advertised, private sale between buyer & seller-ex. neighbors)
( ) THIS PROPERTY HAS CHANGED AFTER THE SALE
( ) I HAVE MADE IMPROVEMENTS SINCE DATE OF PURCHASE
( ) I WILL BE MAKING IMPROVEMENTS, WITH ESTIMATED COMPLETION DATE_____
( ) I HAVE RAZED (DEMOLISHED) BUILDINGS ON THIS PROPERTY SINCE DATE OF PURCHASE
( ) RELATED INDIVIDUALS (buyer & seller related by blood, marriage, or in business relationship)
( ) LIQUIDATION/FORCED SALE (to avoid foreclosure, estate settlement, divorce settlement)
( ) PURCHASED ON LAND CONTRACT OR BY SPECIAL FINANCING
( ) CONSTRUCTION COST ONLY (purchased building on leased land)
( ) SALE INCLUDED PERSONAL PROPERTY (such as machinery, equipment, furniture, etc.)
( ) OTHER (i.e., Does sale include timber or mineral value? - list comments below)

**IN THE FUTURE IF YOU ENLARGE, MOVE, ALTER, CONVERT, REMODEL, EXTEND OR ERECT ANY BUILDING OR STRUCTURE WHEREBY THE VALUE IS INCREASED BY MORE THAN $1000.00, YOU MUST NOTIFY THE ASSESSOR WITHIN SIXTY DAYS FROM THE DATE WORK IS COMMENCED.**

SIGNATURE:_____DATE:_____
MAILING ADDRESS:_____
_____TELEPHONE:_____
REMARKS or comments that would help verify sale price_____
_____

**If you were 64 by July 1, or totally (100%) disabled, you may be eligible for the homestead exemption on your residence only. If this applies, contact the Assessor's Office for more details on application due by October 1.**

RETURN TO: Assessor's Office, 101 W. Main St., Room 203, Kingwood, WV 26537
(If you have questions – Please Call 329-1220)

DATE: July 22, 2011

ADDRESS:

Dear Property Owner:

Our Real Estate Transfer Department has received records from the County Clerk's Office indicating you recently obtained title to a parcel of property in CABELL County. If you are new to our community, I would like to take this opportunity to extend a warm welcome, and offer any assistance our office may provide to help you get settled.

One of the many ongoing responsibilities of this office is to verify and maintain current information concerning the buying and selling of real estate in this county, as well as the compilation of construction cost information.Another duty is to establish a correct classification of your property for tax purposes. In order to do this accurately, I must call upon you as the owner for assistance.

We ask that you please take a few minutes to complete the enclosed questionnaire and return it to this office as soon as possible.This is necessary for us to make a more accurate determination of the several factors that affect the valuation and assessment of your property. A self-addressed return envelope has been included for your convenience. One of our deputies may be in contact with you later for clarification,or if additional information is needed. Failure to return this questionnaire may result in higher taxes due to the incorrect information. If you have any questions regarding the questionnaire, please call us at 304-526-8687

Again,let me extend our welcome and if at any time we may be able to provide assistance to you, please feel free to call upon us. Thank you in advance for your cooperation. Your reply in this matter will be greatly appreciated.

Sincerely,

Assessor

SALES VERIFICATION QUESTIONNAIRE

(Please complete and return this questionnaire within 30 days)

Part One : Description of Property:

Please print all information. If any information is not correct please indicate changes.

Owners Name :
Address :

Telephone Number :

Property Location:

Parcel ID : Account Number : 00000000

Deed Book : Page Number :

Additional properties that were included with above deed:_____

_____

Previous Owners Name(s):_____

Location of Property :_____

Use of Property at this time:_____
Owner Occupied? Yes __ No __ If yes date of occupancy, _____

Commercial? Yes __ No __

Was Property Changed or Remodeled after Sale (i.e.,new construction, additions, remodeling or demolition)? If yes please list and estimate cost of items:_____

_____

_____

_____

Date Property Changes were made: _____

Do you own adjacent parcels to the above properties? Yes ___ No ___

Our records indicate that you paid $185,000.00 for this property.

Is this correct Yes ___ No ___

If no, please explain._____

_____

Part Two: Description of Sale:

When you bought the property or took ownership, did you:

(A) Buy it through a realtor? Yes ___ No __

(B) Buy it from a relative or related corporation? Yes __ No __, If yes, please list relationship._____

(C) Buy it from a neighbor without a realtor? Yes __ No __

(D) See the property listed in a newspaper, Ad bulletin or real estate publication and contact the seller? Yes __ No __

(E) Obtain the property by a tax deed? Yes __ No __

(F) Obtain the property by will? Yes __ No __

Describe any personal property items such as furniture, washer, dryer, etc., included in the sale price. (Do not include carpeting, built in appliances, custom draperies, etc.) _____

_____

What do you estimate the value of this personal property to be? _____

Was this a sale of convenience (i.e., to correct defects in title, etc.)?

Yes __ No __

Was either the seller or the purchaser compelled to consummate this transaction?
Foreclosure __ Bankruptcy __ Divorce __ Relocation __ Other __

If other please explain._____

_____

Was this sale in fulfillment of a land contract? Yes __ No __ If yes, detail terms of contract and the date of origination. _____

_____

_____

_____

Were there any special financing arrangements made that affected the sale price?
Yes __ No __ If yes, please explain and estimate how much these items affected the sale price._____

_____

Source of Financing (Conventional, VA, FHA, owner financing, etc.): _____

Part Three: If you built a new house or building, please complete the following:

Date Construction began: ____/____/____
Date Construction was completed: ____/____/____
Date of Occupancy: ____/____/____

Purchase price of land: $_____

Total Construction cost of all improvements $_____

Itemized Costs

| | |
|---|---|
| House Construction | $_____ |
| Landscaping Costs | $_____ |
| Detached Structures | $_____ |
| Driveways and Walks | $_____ |
| Retaining Walls | $_____ |
| Specialty Items (Tennis courts, Basketball areas, Swimming pools, etc.) | $_____ |

Was construction performed by a contractor? Yes __ No __

Did owners do any work themselves? Yes __ No __ If yes, please describe work done. _____

_____

Estimate cost of work done. $_____

Signature: _____ Date:____/____/____

West Virginia Code 11-3-10. Failure to list property, etc.; collection of penalties and forfeitures.

....or if any person, firm or corporation, including public service corporations , refuses to answers or answers falsely any question asked by the assessor or by the tax commissioner, or fails or refuses to deliver any statement required by law, he, she or it may forfeit, at the discretion of the assessor or the tax commissioner for good cause shown, not less than twenty-five nor more than one hundred dollars, and she be denied all remedy provided by law for the correction of any assessment made by the assessor or by the board of public works. (emphasis added)

The West Virginia Supreme Court has said An assessor, in the fulfillment of his legal obligation to assess property at its true and actual value, may prepare and submit to taxpayers forms which constitute a request for information which he deems necessary in determining a proper valuation of the properties, and, so long as the information requested is reasonable, such information constitutes a statement required by law as contemplated by this statute In re Shonk Land Co., 157 W. Va. 757, 204 S. E. 2d. 68 (1974) Calhoun County Assessor v. Consolidated Gas Supply Corp. 178 W. Va. 230, 358 S. E. 2d 791(1987), Both of these cases are available for anyone who request them.

# REQUEST FOR STATE TAX DEPARTMENT ASSESSMENT FORMS

TO ALL COUNTY ASSESSORS:

Please list below the number of forms (furnished by this office) that you will need for Tax Year 2004 (July 1, 2003 Assessment Date).

| FORM NO. | FORM NAME | QUANTITY |
|---|---|---|
| STC 12:31 FLAT | INDIVIDUAL PROPERTY RETURN (REAL AND PERSONAL) | _____ |
| STC 12:31 FANFOLD | INDIVIDUAL PROPERTY RETURN (REAL AND PERSONAL) | _____ |
| STC 12:32C FLAT | BUSINESS PROPERTY RETURN (REAL AND PERSONAL) | _____ |
| STC 12:32C FANFOLD | BUSINESS PROPERTY RETURN | _____ |
| LGR 12:75 | NOTICE OF PROPERTY IMPROVEMENT | _____ |
| PTD 12:07 | HOMESTEAD EXEMPTION CARD | _____ |

_____
ASSESSOR

_____
COUNTY

_____
DATE

**RETURN BY JANUARY 31, 2003 TO:**

STATE TAX DEPARTMENT
PROPERTY TAX DIVISION
ADMINISTRATIVE UNIT
P. O. BOX 2389
CHARLESTON WV 25328-2389

OR FAX: (304) 558-1843

FILED

1992 APR 15 AM 9:04

OFFICE OF
SECRETARY OF STATE

WEST VIRGINIA LEGISLATIVE REGULATIONS
PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION
TITLE 189
SERIES 5
April 15, 1992

# TAX MAP SALES

## § 189-5-1. General.

1.1 Scope. - These regulations establish the prices, procedures and locations for the purchase of tax maps prepared by the Assessors of the State.

1.2 Authority. - W. Va. Code §§ 11-10-5 and 11-1c-4(d).

1.3 Filing Date. - April 15, 1992.

1.4 Effective Date. - April 15, 1992.

## § 189-5-2. Purchasing, Location, Ordering Procedures, Price Schedule, and Authority for Sale of Tax Maps.

2.1 **Where tax maps may be purchased in person or by mail order.**

2.1.1 Tax maps may be purchased in person at each of the fifty-five county assessor's offices throughout the State located in the courthouse at each of the county seats (town or cities) listed in Section 189-5-7 of these regulations.

BY MAIL ORDER: See addresses of each of the fifty-five county assessor's office in Section 189-5-7 of these regulations.

2.1.2 Tax maps may also be purchased in person from the State Department of Tax and Revenue at the following location:

Department of Tax and Revenue
Property Tax Division, Map Sales Unit
Building 1, Capitol Complex
Third Floor, West Wing, Room 329
Charleston, West Virginia 25305

BY MAIL ORDER:

Department of Tax and Revenue
Property Tax Division, Map Sales Unit
P. O. Drawer 2389
Charleston, West Virginia 25328

2.2 **Ordering procedures for purchase of tax maps.** - Tax map purchasers may order and obtain tax maps by mail. Telephone orders cannot be taken because

pre-payment is necessary to process an order: Provided, That government agencies may order tax maps by telephone. All requests for tax maps must include:

2.2.1 County name

2.2.2 Tax district name

2.2.3 Map number

2.3 **Tax map price and payment requirements.** - County assessors or their agents may sell copies of maps at the prescribed price plus State sales tax. Full map sheet cost shall not be less than $5.00. Parcel reproduction on 8-1/2" X 11" or 14" paper shall be $1.50 each.

2.4 **Who may reproduce and sell tax maps.** - Tax maps may be copied, reproduced, distributed, or sold, only by the Assessors of the fifty-five counties of the State and their agents. The Assessor may contract the authority to copy, reproduce, distribute and sell copies of tax maps. The State Department of Tax and Revenue is hereby designated as an agent for all counties for the purpose of sale, reproduction and distribution of tax maps. The Department of Tax and Revenue may withhold an amount for each map copy, which shall cover the cost of materials, sales tax and postage. The amount remaining after decution for materials, sales tax and postage shall on a semi-annual basis be remitted to the county whose tax map is sold.

**§ 189-5-3. County Assessors Performing own Drafting or with Property Tax Division's Vendor for Drafting.**

3.1 Upon request, county assessors who perform their own drafting work will receive their county's master maps. The Property Tax Division may retain one set of the maps at the State Department of Tax and Revenue clearly marked Department of Tax and Revenue copy.

3.2 Tax maps are fundamental to the appraisal process of real estate because the maps help determine the location of property, indicate the size and shape of each parcel, and reveal its relations to pertinent features that affect value. Therefore, in order to ensure the continued updating, safekeeping and availability of tax maps, the county assessors, and their agents, must adhere to the following:

3.2.1 Maintain the master maps minimally on an annual basis.

3.2.2 Provide appropriate storage for the protection of the master maps.

3.2.3 Should a master map become lost, destroyed or damaged, the county assessor is responsible for replacing the master map.

3.3 The State Department of Tax and Revenue, Property Tax Division, will serve as a central receiving location for any county who desires drafting services performed by a drafting vendor under contract with the Property Tax Division. The counties will be billed on a per parcel basis for only those

services of the drafting vendor. The Property Tax Division involvement will be at State expense.

3.3.1 County Assessors who choose to use the Property Tax Division Drafting Vendor Option must forward full size map work copies to the Division office. The Division will perform a pre-draft edit, and forward the map work copies and master maps to the Division drafting vendor. Upon completion of the drafting work by the vendor, the Division will perform a post-edit of the vendor's final drafting work and provide an updated copy of the master map to the County Assessor.

3.3.2 The Property Tax Division will provide at State expense storage of the master maps for County Assessors who use the Property Tax Division Drafting Vendor Option.

**§ 189-5-4. County Sales of Maps, Bonding, Contracts, Accounting, Inspection and Sales Deposits.**

4.1 Counties and/or their agents may sell copies of master maps at the prescribed price per sheet.

4.1.1 The counties' agents must be sufficiently bonded.

4.1.2 The counties' agents must maintain proper accounting procedures and practices.

4.1.3 The counties' agents' accounting records pertaining to the sale of tax maps must be available for inspection at any time.

4.1.4 Any funds received by the several county assessors, or their agents, as a result of such reproductions shall be deposited on a monthly basis to the appropriate account from which payment for reproduction is made.

**§ 189-5-5. Prohibiting Reproduction of Tax Maps and Prescribing Penalty for Violation.**

5.1 **Reproduction of tax maps prohibited.** - No person may reproduce, copy, distribute or sell copies of tax maps prepared by the counties without having first obtained the written permission of the County Assessor.

5.2 **Penalties.** - Any person who, without the written permission of the County Assessor, reproduces, copies, distributes or sells, or who allows the reproduction, copying, distribution or sale of tax maps prepared by the County Assessor, shall be refused permission by the County Assessor or Assessor's agent to purchase tax maps in the future.

**§ 189-5-6. Tax Map Revisions; Revised Copies Provided to Department of Tax and Revenue.**

6.1 County Assessors shall maintain the tax maps in the manner provided in instructions and guidelines provided by the Department of Tax and Revenue and the Property Valuation Training and Procedures Commission.

6.2 In order to provide current map copies to the general public, each assessor shall provide, free of charge, one reproducible copy of each revised map sheet to the Department of Tax and Revenue.

6.3 Map revisions made between January 1 and June 30 should be provided to the Department of Tax and Revenue no later than August 1 of the same calendar year. Revisions made between July 1 and December 31 should be provided no later than immediately succeeding February 1.

**§ 189-5-7. County Assessors Addresses and Telephone Numbers.**

7.1 Assessor of Barbour County
Barbour County Courthouse
Philippi, West Virginia 26416
Phone: (304) 457-2336

7.2 Assessor of Berkeley County
Berkeley County Courthouse
Martinsburg, West Virginia 25401
Phone: (304) 267-3000

7.3 Assessor of Boone County
Boone County Courthouse
Madison, West Virginia 25130
Phone: (304) 369-3925

7.4 Assessor of Braxton County
Braxton County Courthouse
Sutton, West Virginia 26601
Phone: (304) 765-2805

7.5 Assessor of Brooke County
Brooke County Courthouse
Wellsburg, West Virginia 26070
Phone: (304) 737-3667

7.6 Assessor of Cabell County
Cabell County Courthouse
Huntington, West Virginia 25701
Phone: (304) 526-8672

7.7 Assessor of Calhoun County
Calhoun County Courthouse
Grantsville, West Virginia 26147
Phone: (304) 354-6958

7.8 Assessor of Clay County
Clay County Courthouse
Clay, West Virginia 25043
Phone: (304) 587-4278

7.9 Assessor of Doddridge County
Doddridge County Courthouse
West Union, West Virginia 26456
Phone: (304) 873-1261

7.10 Assessor of Fayette County
Fayette County Courthouse
Fayetteville, West Virginia 25840
Phone: (304) 574-1200

7.11 Assessor of Gilmer County
Gilmer County Courthouse
Glenville, West Virginia 26351
Phone: (304) 462-7731

7.12 Assessor of Grant County
Grant County Courthouse
Petersburg, West Virginia 26847
Phone: (304) 257-1050

7.13 Assessor of Greenbrier County
Greenbrier County Courthouse
Lewisburg, West Virginia 24901
Phone: (304) 645-1585

7.14 Assessor of Hampshire County
Hampshire County Courthouse
Romney, West Virginia 26757
Phone: (304) 822-3326

7.15 Assessor of Hancock County
Hancock County Courthouse
New Cumberland, West Virginia 26047
Phone: (304) 654-3311

7.16 Assessor of Hardy County
Hardy County Courthouse
Moorefield, West Virginia 26836
Phone: (304) 538-6139

7.17 Assessor of Harrison County
Harrison County Courthouse
Clarksburg, West Virginia 26301
Phone: (304) 624-8512

7.18 Assessor of Jackson County
Jackson County Courthouse
Ripley, West Virginia 25271
Phone (304) 372-2011

7.19 Assessor of Jefferson County
Jefferson County Courthouse
Charles Town, West Virginia 25414
Phone: (304) 725-9761

7.20 Assessor of Kanawha County
Kanawha County Courthouse
Charleston, West Virginia 25301
Phone: (304) 357-0250

7.21 Assessor of Lewis County
Lewis County Courthouse
Weston, West Virginia 26452
Phone: (304) 269-8205

7.22 Assessor of Lincoln County
Lincoln County Courthouse
Hamlin, West Virginia 25523
Phone: (304) 824-7878

7.23 Assessor of Logan County
Logan County Courthouse
Logan, West Virginia 25601
Phone: (304) 752-2000

7.24 Assessor of Marion County
Marion County Courthouse
Fairmont, West Virginia 26554
Phone: (304) 367-5410

7.25 Assessor of Marshall County
Marshall County Courthouse
Moundsville, West Virginia 26041
Phone: (304) 845-1490

7.26 Assessor of Mason County
Mason County Courthouse
Point Pleasant, West Virginia 25550
Phone: (304) 675-2840

7.27 Assessor of McDowell County
McDowell County Courthouse
Welch, West Virginia 24801
Phone: (304) 436-8328

7.28 Assessor of Mercer County
Mercer County Courthouse
Princeton, West Virginia 24740
Phone: (304) 425-9571

7.39 Assessor of Preston County
Preston County Courthouse
Kingwood, West Virginia 26537
Phone: (304) 329-1220

7.40 Assessor of Putnam County
Putnam County Courthouse
Winfield, West Virginia 25213
Phone: (304) 586-0226

7.41 Assessor of Raleigh County
Raleigh County Courthouse
Beckley, West Virginia 25801
Phone: (304) 255-9178

7.42 Assessor of Randolph County
Randolph County Courthouse
Elkins, West Virginia 26241
Phone: (304) 636-2114

7.43 Assessor of Ritchie County
Ritchie County Courthouse
Harrisville, West Virginia 26362
Phone: (304) 643-2161

7.44 Assessor of Roane County
Roane County Courthouse
Spencer, West Virginia 25276
Phone: (304) 927-3020

7.45 Assessor of Summers County
Summers County Courthouse
Hinton, West Virginia 25951
Phone: (304) 466-0366

7.46 Assessor of Taylor County
Taylor County Courthouse
Grafton, West Virginia 26354
Phone: (304) 265-2420

7.47 Assessor of Tucker County
Tucker County Courthouse
Parsons, West Virginia 26287
Phone: (304) 478-3727

7.48 Assessor of Tyler County
Tyler County Courthouse
Middlebourne, West Virginia 26149
Phone: (304) 758-4781

7.49 Assessor of Upshur County
Upshur County Courthouse
Buckhannon, West Virginia 26201
Phone: (304) 472-4650

7.50 Assessor of Wayne County
Wayne County Courthouse
Wayne, West Virginia 25570
Phone: (304) 272-5101

7.51 Assessor of Webster County
Webster County Courthouse
Webster Springs, West Virginia 26288
Phone: (304) 847-2110

7.52 Assessor of Wetzel County
Wetzel County Courthouse
New Martinsville, West Virginia 26155

7.53 Assessor of Wirt County
Wirt County Courthouse
Elizabeth, West Virginia 26143
Phone: (304) 275-3192

7.54 Assessor of Wood County
Wood County Courthouse
Parkersburg, West Virginia 26101
Phone: (304) 424-1880

7.55 Assessor of Wyoming County
Wyoming County Courthouse
Pineville, West Virginia 24874
Phone: (304) 732-8000

State of West Virginia
Department of Tax and Revenue
TAX DIVISION
P. O. Box 2389
Charleston, WV 25328-2389

GASTON CAPERTON
GOVERNOR

JAMES H. PAIGE III
SECRETARY

November 1, 1993

Mr. Mearle E. Spickler
Berkeley County Assessor
Court House Annex
119 W. King Street
Martinsburg, WV 25401

Dear Mr. Spickler:

In response to your letter, dated June 9, 1993, you asked about the policies on correcting errors made to property books, due to entry and clerical errors.

West Virginia Code § 11-3-27 states as follows:

> "Any taxpayer, or the prosecuting attorney or tax commissioner, upon behalf of the state, county and districts, claiming to be aggrieved by any entry in the property books of the county, including entries with respect to classification and taxability of property, resulting from a clerical error, or a mistake occasioned by an unintentional or inadvertent act as distinguished from a mistake growing out of negligence or the exercise of poor judgement, may within one year from the time the property books are delivered to the sheriff or within one year from the time such clerical error or mistake is discovered or reasonably could have been discovered, apply for relief to the county commission of the county in which such books are made out..."

The above code section allows for the relief from errors whether the error increases or decreases the tax liability for a taxpayer.

Deleting Values from property books

The above code section allows the county commission to grant relief for the deleting of an erroneous assessments. The form that an erroneous assessment takes, if for current year taxes, is an exoneration with or without refund, or the county commission can grant a credit for erroneous assessments that are more than a year old.

Adding Values to the property books

In the case of adding values to the property books, the county commission approves the increases to the values, but there are several forms that this relief can take.

Corrective tickets

In a General Advisory Memorandum, from the State Tax Department dated September 16, 1985 on the issuing of corrective tickets, the following was stated:

> "It is, therefore, our conclusion, based on the provisions of § 11-3-27, that a county commission is empowered and authorized to add to the final property books those property owners whose names appeared on the initial assessment rolls but which, due to data entry error, were omitted from the property book turned over to the sheriff." (Emphasis added)

In the cases were the taxpayer appeared on the initial assessment rolls, but due to error were omitted from the property books, then a corrective ticket may be issued, provided that all the proper steps are taken to issue such a ticket. If a taxpayer was not on the original rolls, then a supplemental ticket for motor vehicles, or the back tax should be used.

Supplemental Tickets

In a General Advisory Memorandum, from the State Tax Department, dated September 19, 1986 on Supplemental Tickets the following was stated on the policy of when a supplemental ticket shpuld be issued:

> ".....the Tax Commissioner administratively devised the supplemental assessment, which should be used only to allow the taxpayer to pay the taxes and obtain a receipt to secure his motor vehicle license. The supplemental assessment should be made by the assessor upon application by the taxpayer."

As stated in the memorandum, a supplemental ticket should be issued only when a taxpayer needs to obtain a receipt for paid taxes in order to obtain a license on a vehicle. A supplemental should not be issued for any other type of property.

Back Tax

If neither of the cases as listed above exists, where a supplemental or corrective ticket may be issued, then the only course of relief is to back tax the property that was left off of the tax rolls.

If the assessor determines that any real or personal property in his county subject to assessment has been omitted from the land or personal property books for a period of less than five years, he is required by West Virginia Code § 11-3-5 to:

> (a) enter the property in the proper book (land or personal property) for the year in which the omission was discovered;
>
> (b) determine the assessed value of the property; and charge the same with all taxes chargeable against it at the levy rate(s) in effect for the year(s) the property should have been assessed but was omitted from the land or personal property books.

I hope that this information will clarify our position. Should you require additional information or clarification, please let me know.

Sincerely,

Lisa Stanley

Lisa Stanley, Director
Chief Inspector Division

LS/jlf

re: Berkeley.693

# EXONERATION ORDER

West Virginia § 11-3-27 CID 5/95

REAL PROPERTY → ☐ PERSONAL PROPERTY → ☐

STATE OF WEST VIRGINIA COUNTY OF _____

At a regular term of the County Commission of _____ County, West Virginia, held at the Courthouse of said County, Commissioners _____, _____, and _____, on the ____ day of _____, 19____, issued the following order, which was made and entered, to-wit:

Upon application of _____, whose address is _____, who proved to the satisfaction of the Commission that they are aggrieved by an erroneous assessment of $_____, on _____ in _____ District, _____ County, West Virginia, assessed at $_____, in and for the year 19 _____. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the year 19____. If it has been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the sheriff for the effected tax year, the sheriff shall allow a credit on future taxes payable.

The Commission certifies the following facts upon which it grants said relief:

_____

_____

_____

_____

District _____
Account Number _____
Tax Ticket Number _____
Tax Year _____

Amount Exonerated $ _____
Plus or (minus):
Interest _____
Discount ( _____ )
Credit to be applied $ _____

_____
Acknowledged – Prosecuting Attorney or State Tax Commissioner

_____
Processed by Tax Office

_____
Attest – County Clerk

_____
Approved – President of County Commission

_____
Assessor

_____
Signature Taxpayer

_____
Order enter to State Auditor

# EXONERATION ORDER

West Virginia § 11-3-27 CID 5/95

REAL PROPERTY → [ ] PERSONAL PROPERTY → [ ]

STATE OF WEST VIRGINIA COUNTY OF _____

At a regular term of the County Commission of _____ County, West Virginia, held at the Courthouse of said County, Commissioners _____, _____, and _____, on the _____ day of _____, 19___, issued the following order, which was made and entered, to-wit:

Upon application of _____, whose address is _____, who proved to the satisfaction of the Commission that they are aggrieved by an erroneous assessment of $_____, on _____ in _____ District, _____ County, West Virginia, assessed at $_____, in and for the year 19 _____. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the year 19____. If it has been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the sheriff for the effected tax year, the sheriff shall allow a credit on future taxes payable.

The Commission certifies the following facts upon which it grants said relief:

_____

_____

_____

_____

District _____
Account Number _____
Tax Ticket Number _____
Tax Year _____

Amount Exonerated $ _____
Plus or (minus):
Interest _____
Discount ( _____ )
Credit to be applied $ _____

_____
Assessor

_____
Approved - President of County Commission

# EXONERATION ORDER

West Virginia 11-3-27 CID 5/00

REAL PROPERTY _____ PERSONAL PROPERTY __X__
STATE OF WEST VIRGINIA COUNTY OF Pocahontas

At a regular term of the County Commission of Pocahontas County, West Virginia, held at the Courthouse of said County, Commissioners Joel Callison, John Simmons and Reta Griffith on the ____ day of _____, issued the following order, which was made and entered, to wit:

Upon application of _____, whose address is _____, who proved to the satisfaction of the Commission that they are aggrieved by an erroneous assessment of $_____, on _____ in _____ District, Pocahontas County, West Virginia, assessed at $_____, in and for the year _____. If it has been paid, the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the sheriff for the effected tax year, the sheriff shall allow a credit on future taxes payable.

The Commission certifies the following facts upon which it grants said relief:

District _____

Tax Year _____

Amount Corrected $ _____
Plus (or minus):
Interest $_____
Discount ($_____)
Credit to be Applied: $ _____

_____
Assessor

_____
Approved--President,County Commission

STATE OF WEST VIRGINIA, COUNTY OF CLAY, CLAY COUNTY COMMISSION
IN THE MATTER OF EXONERATING_____FROM THE
PAYMENT OF TAXES ERRONEOUSLY ASSESSED AGAINST HIM/HER FOR THE YEAR_____.

This day_____made application to the Commission for an exoneration from the payment of taxes assessed against him/her for the year_____ as follows:

The land of said_____situate in _____District was by the Assessor erroneously entered for the year_____, and the Commission doth certify the following as the fact upon which it grants said relief: That said_____

_____

_____Date_____

The Prosecuting Attorney being present and waiving service of notice and representing the State, County and District, and the Commission heard the matter, and this is in compliance with Chapter 11, Article 3, Section 27, Code of West Virginia.

It is therefore considered by the Commission that the petitioner is entitled to the relief prayed for and the Commission doth order that the error be corrected and that the said_____be exonerated from the payment of $_____ against him/her for the year_____, and be distributed according to the Levies of several funds for the above year as follows:

Ticket #_____

State Current----------$_____

County Current----------$_____

School Current----------$_____

School Bond----------$_____

Municipal Current--------$_____

Other----------$_____

Total----------$_____

Approved_____
Prosecuting Attorney

_____
Assessor

_____
Commissioner

_____
Applicant

_____
Commissioner

_____
Commissioner

**Office of the Assessor**
**ERRONEOUS ASSESSMENT**
**Clay County, West Virginia**

Name _____
District _____
Ticket No. _____
Tax Year _____
Date _____

This is to certify that this ticket or portion thereof, as noted, is improper for the following reason:

_____

_____

*Approved by Suzanne Legg, Assessor, or her authorized Depury.*

_____

Tax Payer _____

Commissioner _____

Commissioner _____

Commissioner _____

White Copy: Commissioner Yellow Copy: Assessor Pink Copy: Sheriff

# *TAX EXONERATION*

TICKET # _____ DISTRICT # _____

ACCOUNT # _____ AMOUNT _____

TAX YEAR _____ DATE _____

TAX CLASS _____ NEW STATEMENT YES__NO__

Taxpayer's Name _____

Address _____

_____

**DESCRIPTION**

Personal Property _____ Real Estate _____

Map _____ Parcel _____

Legal _____

**COMMENTS**

_____

_____

_____

_____

_____
Taxpayer's Signature

_____
Terri L. Funk, Assessor

_____ _____
on book by

# PRESTON COUNTY EXONERATION LIST

## September 23, 2002

| DIST | NAME | DESCRIPTION | REASON FOR EXONERATION | TICKET# | ACCT # | AMOUNT | YR |
|---|---|---|---|---|---|---|---|
| 08 | CLINE, CHARLES ROBERT ET AL | MAP 32 PAR 26.8 & 26.2 SNOWY CRK | BEAVER PONDS - VALUE ADJ TO USE | 13070 | 9062667 | $ 25.82 | 02 |
| 05 | HARDESTY EXCAVATING | PERSONAL PROPERTY | D/A TLR UNDER HARDESTY RAY A & NAOMI | 305742 | 247975 | $ 16.16 | 02 |
| 01 | HODGKINS, MATTHEW & AUVIL MICHEL | PERSONAL PROPERTY | C/R DID NOT OWN ANY VEHICLES 7/1/96 | 300466 | 238222 | $ 37.18 | 97 |
| 01 | HODGKINS, MATTHEW & AUVIL MICHEL | PERSONAL PROPERTY | C/R DID NOT OWN ANY VEHICLES 7/1/96 | 300468 | 238222 | $ 37.18 | 96 |
| 03 | JACOBS, WILLIAM | PERSONAL PROPERTY | DID NOT OWN 88 TLR ON 7-1-01 | 303773 | 2244896 | $ 8.08 | 02 |
| 09 | KERNS, GERALD R & BONNIE J | MAP 20D PAR 304 LOT 109 KODIAK | WRONG YEAR ON CAMPER-SHOULD BE 1978 | 21236 | 9007715 | $ 7.55 | 02 |
| 02 | LENHART LAWRENCE & SANDRA | PERSONAL PROPERTY | WRONG VALUE ON SWIM POOL ADJ BY APPR | 302387 | 2090311 | $ 12.92 | 02 |
| 09 | MATHENY, LARRY D & REGINA Y | MAP 20C PAR 229 LOT 229 ALEUTIAN | SHOULD HAVE BEEN CL 2 | 21567 | 6257310 | $ 10.92 | 02 |
| 05 | SCHROCK, WILLIAM D & BARBARA | PERSONAL PROPERTY | 04 JEEP CHER MILITARY EXEMPT | 306120 | 246421 | $ 65.46 | 02 |
| 05 | SUMMERS, TONYA & KEITH | MAP 4 PAR 10 | REMOVED FARM VALUE IN ERROR | 14933 | 6033213 | $ 25.86 | 02 |
| 08 | TITCHENELL, AMOS | PERSONAL PROPERTY | SHOULD HAVE BEEN ON DISABILITY | 308461 | 2097018 | $ 11.72 | 02 |
| 08 | TITCHENELL, AMOS | M36 P2 SUR 50 (9/7 INT) | SHOULD HAVE BEEN ON DISABILITY | 19430 | 6056792 | $ 100.48 | 02 |
| 16 | TOWN & COUNTRY INC | PERSONAL PROPERTY | VEH HAS BA PLATES-TURNED IN BY MISTAKE | 311937 | 247485 | $ 775.66 | 02 |
| 17 | WOTRING, ROCKY & TERRI | PERSONAL PROPERTY | C/R DID NOT OWN 83FORD,80CHEV OR 99FORD | 312621 | 1021753 | $ 110.54 | 01 |

**GRAND TOTAL** $ 1,245.51

Terri L. Funk
TERRI L. FUNK, ASSESSOR

Ronald R. Bromm
RONALD R. BROMM, PROSECUTING ATTORNEY

ALLOWED
AND PAYMENT AUTHORIZED
SEP 23 2002
PRESIDENT OF
COUNTY COMMISSION

STATE TAX DEPARTMENT
SENIOR CITIZENS TAX CREDIT
PO BOX 1572
CHARLESTON WV 25326-1572

**SENIOR CITIZENS TAX CREDIT & OTHER CREDIT INFORMATION**

| | |
|---|---|
| CHARLESTON | 304-558-3333 |
| *TOLL-FREE* | 1-800-982-8297 |
| BECKLEY | 304-256-6764 |
| CLARKSBURG | 304-627-2109 |
| HUNTINGTON | 304-528-5568 |
| WHEELING | 304-238-1152 |
| MARTINSBURG | 304-267-0022 |
| PARKERSBURG | 304-420-4570 |

**SENIOR CITIZEN REFUNDABLE INCOME TAX CREDIT**
WEST VIRGINIA TAX DEPARTMENT RECORDS INDICATE THAT YOU ARE ELIGIBLE FOR THE HOMESTEAD EXEMPTION PROGRAM DUE TO YOUR AGE OR DISABILITY AND YOU MAY BE ENTITLED TO CLAIM THE SENIOR CITIZEN REFUNDABLE INCOME TAX CREDIT.

**SENIOR CITIZEN PROPERTY TAX DEFERMENT CREDIT**
TO CLAIM THIS CREDIT YOU MUST APPLY WITH AND BE APPROVED BY YOUR COUNTY ASSESSOR. THIS CREDIT ALLOWS QUALIFIED HOMEOWNERS TO OPT TO DEFER THE INCREASE IN THEIR PROPERTY TAX OR TO RECEIVE A REFUNDABLE CREDIT AGAINST THEIR INCOME TAXES EQUAL TO THE INCREASE AMOUNT.

**HOMESTEAD EXCESS PROPERTY TAX CREDIT**
TO CLAIM THIS CREDIT YOU MUST COMPLETE AND MAIL THE ENCLOSED WV/HEPTC-1 WORKSHEET. THIS CREDIT ALLOWS ANY HOMEOWNER, REGARDLESS OF AGE OR DISABILITY, LIVING IN HIS OR HER HOMESTEAD, TO BE ENTITLED TO A REFUNDABLE CREDIT AGAINST THEIR INCOME TAX EQUAL TO THE AMOUNT OF REAL PROPERTY TAXES PAID IN EXCESS OF FOUR PERCENT OF THEIR INCOME.

**HOMEOWNERS ARE ALLOWED TO CLAIM ONLY ONE OF THESE CREDITS**. YOU SHOULD COMPARE THE BENEFIT OF THE THREE CREDITS TO DETERMINE WHICH ONE GIVES YOU THE LARGEST CREDIT. FOR MOST TAXPAYERS THE BEST OPTION WILL BE THE REFUNDABLE SENIOR CITIZENS TAX CREDIT. SPECIFIC INSTRUCTIONS CAN BE FOUND IN THE 2010 PERSONAL INCOME TAX BOOKLET.

WE HAVE ENCLOSED THE FORMS YOU NEED TO CORRECTLY FILE FOR YOUR CREDIT.

**YOU MUST RETURN ALL FORMS WHEN YOU FILE!**

**PLEASE REFER TO THE ELIGIBILITY WORKSHEET AND DETAILED INSTRUCTIONS ON THE BACK!**

CUT ALONG THIS LINE

WV/SCTC-1 (08-10) **WEST VIRGINIA SENIOR CITIZENS TAX CREDIT FOR PROPERTY TAX PAID**

COUNTY DISTRICT ALLOWABLE CREDIT TAX YEAR

MAP PARCEL SUB-PARCEL PP ACCOUNT

SOCIAL SECURITY #

SPOUSE'S S S #

INCOME *(SEE INSTRUCTIONS)* $

NUMBER OF PEOPLE IN THE HOUSEHOLD

***YOU MUST COMPLETE THE BOXES ABOVE WHEN CLAIMING CREDIT***

## ELIGIBILITY WORKSHEET

FEDERAL ADJUSTED GROSS INCOME MEANS THE INCOME REPORTED ON YOUR FEDERAL TAX RETURN. IF YOU WERE NOT REQUIRED TO FILE A FEDERAL TAX RETURN, USE THE FOLLOWING INCOME WORKSHEET TO DETERMINE YOUR INCOME FOR THE YEAR.

A. WAGES, SALARIES, TIPS RECEIVED (DO NOT INCLUDE SOCIAL SECURITY BENEFITS) A. _____

B. INTEREST AND DIVIDEND INCOME..... B. _____

C. ALIMONY RECEIVED..... C. _____

D. TAXABLE PENSIONS AND ANNUITIES..... D. _____

E. UNEMPLOYMENT COMPENSATION..... E. _____

F. OTHER INCOME COMPENSATION (INCLUDE CAPITAL GAINS, GAMBLING WINNINGS, FARM INCOME, ETC)..... F. _____

G. ADD LINES (A) THROUGH (F)..... G. _____

H. ADJUSTMENTS TO INCOME (ALIMONY PAID, IRA, ETC.)..... H. _____

I. LINE (G) MINUS LINE (H) (CALCULATED FEDERAL ADJUSTED GROSS INCOME)..... I. _____

COMPARE THE AMOUNT OF YOUR CALCULATED FEDERAL ADJUSTED GROSS INCOME (LINE I. ABOVE) TO THE NUMBER OF PEOPLE IN YOUR HOUSEHOLD LISTED IN THE TABLE BELOW TO DETERMINE IF YOU MEET THE LOW-INCOME TEST. IF YOUR INCOME IS EQUAL TO OR LESS THAN THE AMOUNTS SHOWN BELOW, YOU MAY BE ALLOWED TO CLAIM THE CREDIT.

| TAX YEAR | # OF PERSONS IN HOUSEHOLD | 150% OF POVERTY GUIDELINE | # OF PERSONS IN HOUSEHOLD | 150% OF POVERTY GUIDELINE |
|---|---|---|---|---|
| 2010 | 1 | $16,245 | 3 | $27,465 |
| | 2 | $21,855 | 4 | $33,075 |

*for each additional person, add $5,610

*EACH YEAR THE FEDERAL POVERTY GUIDELINES ARE ADJUSTED BY THE U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES.*

## MAILING INSTRUCTIONS

**YOU MUST SIGN AND MAIL THE 1T-140 INCOME TAX RETURN AND ENCLOSED SCHEDULES EVEN IF YOU HAD NO TAXABLE INCOME! EVERYTHING YOU NEED TO MAIL HAS BEEN INCLUDED IN THIS ENVELOPE. IF YOU FAIL TO SEND THIS INFORMATION YOUR SCTC CLAIM WILL BE RETURNED TO YOU.**

1) COMPLETE THE TOP PORTION OF THE INCOME TAX RETURN:
   YOUR SOCIAL SECURITY NUMBER
   SPOUSE SOCIAL SECURITY NUMBER (IF APPLICABLE)
   YOUR NAME (SPOUSE NAME IF APPLICABLE)
   COMPLETE MAILING ADDRESS
   FILING STATUS

2) WRITE THE AMOUNT OF THE TAX CREDIT ON LINE 15 OF THE IT-140

3) WRITE THE AMOUNT OF THE TAX CREDIT ON LINE 1 OF THE TAX CREDIT RECAP SCHEDULE

4) ATTACH THIS SENIOR CITIZEN TAX CREDIT SCHEDULE OR THE WV/HEPTC-1 (WHICH EVER IS GREATER) AND PAID PROPERTY TAX RECEIPT(S) (IF APPLICABLE) AND MAIL IN THE PROVIDED ENVELOPE.

### YOUR ENVELOPE MUST INCLUDE ALL SHEETS:

**SIGNED WV/IT-140 INCOME TAX RETURN (pg 1 & 2)**
**IT-140W (pg 3 & 4)**
**WV TAX CREDIT RECAP SCHEDULE (pg 6)**
**WV/SCTC-1 SENIOR CITIZEN TAX CREDIT (attached) or**
**WV/HEPTC-1 HOMESTEAD EXCESS PROPERTY TAX CREDIT WORKSHEET (pg 8)**
**PAID PROPERTY TAX RECEIPTS (if applicable)**

IF YOU NEED ASSISTANCE PLEASE CONTACT THE TAXPAYER SERVICES DIVISION AT 1-800-982-8297

# 2010 FORM IT-140 WEST VIRGINIA INCOME TAX RETURN

S

Extended Due Date MM DD YYYY  Fiscal Year Filers ONLY Check Box  Year End MM DD YYYY

Your Social Security Number  Deceased Prime  Date of Death  ***Spouse's Social Security Number  Deceased Spouse  Date of Death

Last Name  Suffix  Your First Name  MI

Spouse's Last Name - Only if different from Last Name above  Suffix  Spouse's First Name  MI

First Line of Address  Second Line of Address

City  State  Zip Code

Amended Return See instructions on page 4.  Net Operating Loss  Filing As A Nonresident/Part-Year Resident See instructions on page 3.  Form WV-8379 filed as an injured spouse.

**Exemptions**

1. Exemptions claimed on your federal return **(See instructions if you marked Filing Status 3)**
2. Additional exemption if surviving spouse (See page 7).
   Enter decedent's SSN
   Year spouse died
3. TOTAL EXEMPTIONS (add lines 1 and 2). Enter here and on line 6 below. If line 3 is zero, enter $500 on line 6 below.

**Filing Status. Check only one**

1. Single
2. Head of Household
3. Married, Filing Separately ***Enter spouse's SS # and name in the boxes above.
4. Married, Filing Jointly
5. Widow(er) with dependent child

Telephone Number

| | | |
|---|---|---|
| 1. Federal Adjusted Gross Income | 1 | .00 |
| 2. Additions to Income (line 34 of Schedule M) | 2 | .00 |
| 3. Subtractions from Income (line 48 of Schedule M) | 3 | .00 |
| 4. West Virginia Adjusted Gross Income (line 1 plus line 2 minus line 3) | 4 | .00 |
| 5. Low-Income Earned Income Exclusion (see worksheet on page 44) | 5 | .00 |
| 6. Total Exemptions as shown above on Exemption Line 3 ____ x $2,000 | 6 | .00 |
| 7. West Virginia Taxable Income (line 4, minus lines 5 and 6) IF LESS THAN ZERO, ENTER ZERO | 7 | .00 |
| 8. Income Tax Due (check one) ☐ Tax Table ☐ Rate Schedule ☐ Nonresident/Part-Year Resident Calculation Schedule ☐ Schedule T | 8 | .00 |
| 9. Family Tax Credit if applicable (see worksheet on page 35) | 9 | .00 |
| 10. Adjusted West Virginia Tax (line 8 minus line 9) | 10 | .00 |
| 11. West Virginia Use Tax Due on out-of-state purchases (see worksheet on page 44) | 11 | .00 |
| 12. **Total Taxes Due (line 10 plus line 11) Enter here and on Line 12, Page 16** | 12 | .00 |

● **Enclose Payment - Do Not Attach** ●

TAX DEPT USE ONLY

PAYMENT PLAN  CORR  SCTC  NRSR

P 4 0 2 0 1 0 0 1 A

# 2010 FORM IT-140 WEST VIRGINIA INCOME TAX RETURN

PRIMARY LAST NAME SHOWN ON FORM IT-140 _____ SOCIAL SECURITY NUMBER _____

| | | |
|---|---|---|
| **12. Total Taxes Due (line 10 plus line 11)** | 12 | .00 |
| 13. West Virginia Income Tax Withheld (MUST COMPLETE WITHHOLDING TAX SCHEDULE, FORM IT-140W) ☐ ***Check here if withholding is from NRSR (Non Resident Sale of Real Estate)*** | 13 | .00 |
| 14. Estimated Tax Payments and Payments with Schedule L | 14 | .00 |
| 15. Credits from Tax Credit Recap Schedule (see schedule on page 20) | 15 | .00 |
| 16. Amount Paid with Original Return (Amended Return Only) | 16 | .00 |
| 17. Payments and Credits (add lines 13 through16) | 17 | .00 |
| 18. Overpayment Previously Refunded or Credited (Amended Return Only) | 18 | .00 |
| 19. Total Payments and Credits (line 17 minus line 18) | 19 | .00 |
| 20. **Balance of Tax Due** (line 12 minus line 19) | 20 | .00 |
| 21. **Penalty Due** from Form IT-210. ☐ ***CHECK IF REQUESTING WAIVER/ANNUALIZED WORKSHEET ATTACHED*** | 21 | .00 |
| 22. **Balance Due the State** (add lines 20 and 21) ***PAY THIS AMOUNT*** $ | 22 | .00 |
| 23. **Overpayment** (line 19 minus line 12 minus line 21) | 23 | .00 |
| 24. **Amount of Overpayment to be Credited to 2011 Estimated Tax** | 24 | .00 |
| 25. **West Virginia Children's Trust Fund** to help prevent child abuse and neglect. Enter the amount of your contribution: ☐ $5 ☐ $25 ☐ $100 ☐ Other $ | 25 | .00 |
| 26. Deductions from your Overpayment (line 24 plus line 25) | 26 | .00 |
| 27. **Refund Due You** (line 23 minus line 26) (**Refund of $2** or less, see page 7) REFUND | 27 | .00 |

**DIRECT DEPOSIT OF REFUND** TYPE ☐ CHECKING ☐ SAVINGS ROUTING NUMBER _____ ACCOUNT NUMBER _____

Under penalties of perjury, I declare that I have examined this return, accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I authorize the State Tax Department to discuss my return with my preparer. ☐ **YES** ☐ **NO**

**Sign Here** Your Signature _____ Date _____

Spouse's Signature _____ Date _____

Preparer's Signature _____ Date _____

Preparer's EIN _____

Address of Preparer _____ Daytime Phone Number _____

**Mail To:**

**REFUND**
WV State Tax Department
P.O. Box 1071
Charleston, WV 25324-1071

**BALANCE DUE**
WV State Tax Department
P.O. Box 3694
Charleston, WV 25336-3694

**PAYMENT OPTIONS**

Returns filed with a balance of tax due may use any of the following payment options:

Check or Money Order - If you filed a paper return, enclose your check or money order with your return. If you electronically filed, mail your check or money order with the payment voucher IT-140V that is provided to you after the submission of your tax return.

Electronic Funds Transfer - If you electronically filed your return, your tax payment may be automatically deducted from your checking account. You may elect to authorize the withdrawal to occur at the time the return is filed or delay payment any time between filing and due date of April 18, 2011.

Payment by credit card - Payments may be made through Official Payments Corp. using your Visa® Card, Discover® Card, American Express® Card or MasterCard®. Call 1-800-2PAYTAX℠ or visit www.officialpayments.com.

Official Payments Corporation is a private credit card payment service provider. A convenience fee of 2.5% will be charged to your credit/debit card. The State will not receive this fee. You will be informed of the exact amount of the fee before you complete your transaction. After you complete your transaction, you will be given a confirmation number, which you should keep for your records.

P 4 0 2 0 1 0 0 2 A

S

# 2010 FORM IT-140W WEST VIRGINIA WITHHOLDING TAX SCHEDULE

Last Name

Social Security Number

**Do not send W-2's, 1099's, K-1's, WV/NRW-2's with your return. Enter WV withholding information below.**

| | A - Employer or Payer Information | B - Employee or Taxpayer Information | C - WV Withholding Tax |
|---|---|---|---|
| 1 | Employer or payer ID number from W-2, 1099, K-1 & WV/NRW-2<br>Employer or payer name<br>Address<br>City, State, ZIP | Name<br>Social Security Number<br>Income subject to WV WITHHOLDING .00 | .00<br>WV WITHHOLDING<br>Check appropriate box<br>W-2 1099 K-1 WV/NRW-2<br>Enter State Abbreviation<br>*(from Box #15 on W-2 or Box #11 on 1099)* |
| 2 | Employer or payer ID number from W-2, 1099, K-1 & WV/NRW-2<br>Employer or payer name<br>Address<br>City, State, ZIP | Name<br>Social Security Number<br>Income subject to WV WITHHOLDING .00 | .00<br>WV WITHHOLDING<br>Check appropriate box<br>W-2 1099 K-1 WV/NRW-2<br>Enter State Abbreviation<br>*(from Box #15 on W-2 or Box #11 on 1099)* |
| 3 | Employer or payer ID number from W-2, 1099, K-1 & WV/NRW-2<br>Employer or payer name<br>Address<br>City, State, ZIP | Name<br>Social Security Number<br>Income subject to WV WITHHOLDING .00 | .00<br>WV WITHHOLDING<br>Check appropriate box<br>W-2 1099 K-1 WV/NRW-2<br>Enter State Abbreviation<br>*(from Box #15 on W-2 or Box #11 on 1099)* |
| 4 | Employer or payer ID number from W-2, 1099, K-1 & WV/NRW-2<br>Employer or payer name<br>Address<br>City, State, ZIP | Name<br>Social Security Number<br>Income subject to WV WITHHOLDING .00 | .00<br>WV WITHHOLDING<br>Check appropriate box<br>W-2 1099 K-1 WV/NRW-2<br>Enter State Abbreviation<br>*(from Box #15 on W-2 or Box #11 on 1099)* |

Total WV withholding tax from column C above ..... .00

**If you have WV withholding on both pages 17 and 18, add the totals together and enter the GRAND TOTAL on line 13, form IT-140 or line 2, Form IT-140NRS.**

P 4 0 2 0 1 0 0 3 A

S

# 2010 FORM IT-140W WEST VIRGINIA WITHHOLDING TAX SCHEDULE

Last Name

Social Security Number

**Do not send W-2's, 1099's, K-1's, WV/NRW-2's with your return. Enter WV withholding information below.**

| | A - Employer or Payer Information | B - Employee or Taxpayer Information | C - WV Withholding Tax |
|---|---|---|---|
| 1 | Employer or payer ID number from W-2, 1099, K-1 & WV/NRW-2<br>Employer or payer name<br>Address<br>City, State, ZIP | Name<br>Social Security Number<br>.00<br>Income subject to WV WITHHOLDING | .00<br>WV WITHHOLDING<br>Check appropriate box<br>W-2 1099 K-1 WV/NRW-2<br>Enter State Abbreviation<br>*(from Box #15 on W-2 or Box #11 on 1099)* |
| 2 | Employer or payer ID number from W-2, 1099, K-1 & WV/NRW-2<br>Employer or payer name<br>Address<br>City, State, ZIP | Name<br>Social Security Number<br>.00<br>Income subject to WV WITHHOLDING | .00<br>WV WITHHOLDING<br>Check appropriate box<br>W-2 1099 K-1 WV/NRW-2<br>Enter State Abbreviation<br>*(from Box #15 on W-2 or Box #11 on 1099)* |
| 3 | Employer or payer ID number from W-2, 1099, K-1 & WV/NRW-2<br>Employer or payer name<br>Address<br>City, State, ZIP | Name<br>Social Security Number<br>.00<br>Income subject to WV WITHHOLDING | .00<br>WV WITHHOLDING<br>Check appropriate box<br>W-2 1099 K-1 WV/NRW-2<br>Enter State Abbreviation<br>*(from Box #15 on W-2 or Box #11 on 1099)* |
| 4 | Employer or payer ID number from W-2, 1099, K-1 & WV/NRW-2<br>Employer or payer name<br>Address<br>City, State, ZIP | Name<br>Social Security Number<br>.00<br>Income subject to WV WITHHOLDING | .00<br>WV WITHHOLDING<br>Check appropriate box<br>W-2 1099 K-1 WV/NRW-2<br>Enter State Abbreviation<br>*(from Box #15 on W-2 or Box #11 on 1099)* |

Total WV withholding tax from column C above ..... .00

**If you have WV withholding on both pages 17 and 18, add the totals together and enter the GRAND TOTAL on line 13, form IT-140 or line 2, Form IT-140NRS.**

P 4 0 2 0 1 0 0 3 A

S

# 2010 WEST VIRGINIA SCHEDULE M
## MODIFICATIONS TO ADJUSTED GROSS INCOME

PRIMARY LAST NAME SHOWN ON FORM IT-140 _____ SOCIAL SECURITY NUMBER _____

***If you are claiming a disability modification on line 45, enclose Schedule H (page 27) with this return.***

**Modifications *INCREASING* Federal Adjusted Gross Income (Additions)**

| | | |
|---|---|---|
| 28. Interest or dividend income on federal obligations which is exempt from federal tax but subject to state tax | 28 | .00 |
| 29. Interest or dividend income on state and local bonds other than bonds from West Virginia sources | 29 | .00 |
| 30. Interest on money borrowed to purchase bonds earning income exempt from West Virginia tax | 30 | .00 |
| 31. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but subject to state tax | 31 | .00 |
| 32. Other income deducted from federal adjusted gross income but subject to state tax | 32 | .00 |
| 33. Withdrawals from a WV Prepaid Tuition/SMART529 Savings Plan NOT used for payment of qualifying expenses | 33 | .00 |
| 34. TOTAL ADDITIONS (add lines 28 through 33). Enter here and on line 2 of Form IT-140 | 34 | .00 |

**Modifications *DECREASING* Federal Adjusted Gross Income (Subtractions)**

| | | Column A (You) | Column B (Spouse) |
|---|---|---|---|
| 35. Interest or dividends received on United States or West Virginia obligations included in federal adjusted gross income but exempt from state tax | 35 | .00 | .00 |
| 36. Total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriffs' or firemens' retirement system | 36 | .00 | .00 |
| 37. Up to $2,000 of benefits received from West Virginia Teachers' Retirement System and West Virginia Public Employees' Retirement System. | 37 | .00 | .00 |
| 38. Up to $2,000 of benefits received from Military Retirement and Federal Retirement Systems. (Title 4 USC § 111) | 38 | .00 | .00 |
| **Combined amounts of Lines 37 and 38 must not exceed $2,000** 39. Military Retirement Modification | 39 | .00 | .00 |
| 40. Railroad Retirement Income received | 40 | .00 | .00 |
| 41. Refunds of state and local income taxes received and reported as income to the IRS. | 41 | .00 | .00 |
| 42. Payments to the West Virginia Prepaid Tuition/Savings Plan Trust Funds | 42 | .00 | .00 |
| 43. Other deduction(s) i.e., Long - Term Care Insurance, PBGC | 43 | .00 | .00 |
| 44. West Virginia "EZ PASS" deduction. Total of column A and B cannot exceed $1,200 | 44 | .00 | .00 |

45. Senior citizen or disability deduction (see instructions on page 13)

| | | YOU | SPOUSE |
|---|---|---|---|
| YEAR OF BIRTH (IF 65 OR OLDER) | | | |
| YEAR OF DISABILITY | | | |
| (a) Income not included in lines 35 through 44 | (a) | .00 | .00 |
| (b) Maximum modification | (b) | 8000.00 | 8000.00 |
| (c) Add lines 35 through 39 above | (c) | .00 | .00 |
| (d) Subtract line (c) from line (b) | (d) | .00 | .00 |
| (If less than zero, enter zero) | Enter smaller of (a) or (d) | | |

| | | | |
|---|---|---|---|
| 45 | | .00 | .00 |
| 46. Surviving spouse deduction (see instructions on page 13) | 46 | .00 | .00 |
| 47. Add lines 35 through 46 for each column | 47 | .00 | .00 |
| 48. TOTAL SUBTRACTIONS (line 47, Column A plus line 47, Column B) Enter here and on line 3 of Form IT-140 | 48 | | .00 |

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# 2010 WEST VIRGINIA
# TAX CREDIT RECAP SCHEDULE AND SCHEDULE T

PRIMARY LAST NAME SHOWN ON FORM IT-140 _____ SOCIAL SECURITY NUMBER _____

This form is used by individuals to summarize the tax credits that they claim against their personal income tax. In addition to completing this summary form, each tax credit has a schedule or form that is used to determine the amount of credit that can be claimed. Both this summary form and the appropriate credit calculation schedule(s) or form(s) **MUST BE ENCLOSED** with your return in order to claim a tax credit.

## WEST VIRGINIA TAX CREDIT RECAP SCHEDULE

| TAX CREDIT | SCHEDULE | | APPLICABLE CREDIT |
|---|---|---|---|
| 1. Senior Citizen Tax Credit for Property Tax Paid* ..... **Household Size ____ | WV/SCTC-1 | 1 | .00 |
| 2. Homestead Excess Property Tax Credit* | WV/HEPTC-1 | 2 | .00 |
| 3. Senior Property Tax Deferment Credit* | WV/SPTDC | 3 | .00 |
| 4. Credit for Income Tax Paid to Another State(s) | E | 4 | .00 |
| ***For what states? | | | |
| 5. Business Investment and Jobs Expansion Credit | BCS-PIT | 5 | .00 |
| 6. General Economic Opportunity Tax Credit | WV/EOTC-PIT | 6 | .00 |
| 7. Strategic Research and Development Tax Credit | WV/SRDTC-1 | 7 | .00 |
| 8. High-Growth Business Investment Tax Credit | WV/HGBITC-1 | 8 | .00 |
| 9. W. Va. Environmental Agricultural Equipment Credit | WV/AG-1 | 9 | .00 |
| 10. W. Va. Military Incentive Credit | J | 10 | .00 |
| 11. West Virginia Capital Company Credit | CCP | 11 | .00 |
| 12. Non-family Adoption Credit | WV/NFA-1 | 12 | .00 |
| 13. Neighborhood Investment Program Credit | WV/NIPA-2 | 13 | .00 |
| 14. Historic Rehabilitated Buildings Investment Credit | RBIC | 14 | .00 |
| 15. Qualified Rehabilitated Buildings Investment Credit | RBIC-A | 15 | .00 |
| 16. West Virginia Film Industry Investment Tax Credit | WV/FIIA-TCS | 16 | .00 |
| 17. Apprenticeship Training Tax Credit | WV/ATTC-1 | 17 | .00 |
| 18. Solar Energy Tax Credit | WV/SETC | 18 | .00 |
| 19. TOTAL CREDITS - add lines 1 through 18. ***Enter on Form WV/IT-140, line 15*** | | 19 | .00 |

* **NOTE: Only <u>one</u> of the credits from lines 1, 2, or 3 can be claimed.**

** **Household Size is the total number of persons residing in the house.**

*** **You cannot claim if you are a resident of KY, MD, PA, OH or VA unless your source of income is other than wages and/ or salaries.**

## SCHEDULE T

| | | | | |
|---|---|---|---|---|
| 1. Federal Alternative Minimum Tax. Enter the amount shown on Federal Form 6251 | 1 | .00 | | |
| 2. Enter 25% of line 1 | 2 | .00 | | |
| 3. West Virginia Primary Tax (rate schedule applied to amount shown on line 7 of Form IT-140) | 3 | .00 | | |
| 4. West Virginia Minimum Tax (subtract line 3 from line 2; if zero or less, enter zero) | 4 | .00 | | |
| 5. Add lines 3 and 4 (This is your West Virginia tentative tax) | | | 5 | .00 |
| 6. Nonresident/Part-Year Residents **only.** Multiply line 5 by income percentage from Schedule A (page 25). The income percentage used is the decimal rate determined by dividing line 74 of Schedule A, by line 71, column A, or by using line 6 of Part II of Schedule A, whichever is applicable. | | | 6 | .00 |
| 7. West Virginia Total Tax. Residents enter line 5 and Nonresidents/Part-Year Residents enter line 6 here and on line 8 of Form IT-140 | | | 7 | .00 |

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**2010**
**WV/FTC-1**
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# 2010 WEST VIRGINIA FAMILY TAX CREDIT WORKSHEET

PRIMARY LAST NAME SHOWN ON FORM IT-140 .....

SOCIAL SECURITY NUMBER .....

A Family Tax Credit is available to certain individuals or families that may reduce or eliminate their West Virginia personal income tax. You may be entitled to this credit if you meet certain income limitations and family size. Individuals who file their income tax return with zero exemptions cannot claim the credit. Persons who pay the federal alternative minimum tax are not eligible to claim this credit. In order to determine if you are eligible for this credit, complete the worksheet below.

| | | |
|---|---|---|
| 1. Federal Adjusted Gross Income (enter the amount from line 1 of Form IT-140) | 1 | .00 |
| 2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140) | 2 | .00 |
| 3. Tax exempt interest reported on federal tax return (enter the amount shown on line 8b of Fed Form 1040) | 3 | .00 |
| 4. Add lines 1 through 3. *This is your Modified Federal Adjusted Gross Income for the Family Tax Credit* | 4 | .00 |
| 5. Enter the number of exemptions claimed on your federal return. *This is your Family Size for the Family Tax Credit* | 5 | |
| 6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables on page *34* *(if the exemptions on line 5 are greater than 8, use the table for a family size of 8)* | 6 | |
| 7. Enter your income tax due from line 8 of Form IT-140 | 7 | .00 |
| 8. Multiply the amount on line 7 by the percentage shown on line 6. ***This is your Family Tax Credit. Enter this amount on line 9 of Form IT-140*** | 8 | .00 |

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**2010**
**WV/HEPTC-1**
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# 2010 WEST VIRGINIA HOMESTEAD EXCESS PROPERTY TAX CREDIT

PRIMARY LAST NAME SHOWN ON FORM IT-140 _____ SOCIAL SECURITY NUMBER _____

Beginning with tax year 2008, there is a refundable personal income tax credit for real property taxes paid in excess of your income. The maximum refundable tax credit is $1,000.00. You must complete the schedule below to determine the amount of your credit. Persons who pay the federal alternative minmum tax are not eligible to claim this credit.

| | | |
|---|---|---|
| **1.** Enter the total **West Virginia property tax paid on your OWNER-OCCUPIED home during 2010** | 1 | .00 |
| **2.** Enter your Federal Adjusted Gross Income (from form 1040, 1040A or 1040EZ) | 2 | .00 |
| *a.* Enter the amount of increasing income modifications reported on line 34 of Sch M | a | .00 |
| *b.* Enter federal tax exempt income (line 3, Schedule B, form 1040 or line 3, Schedule 1, form 1040A) | b | .00 |
| *c.* Enter amount received in 2010 in the form of earnings replacement insurance (Workers' Compensation Benefits) | c | .00 |
| *d.* Enter the amount of Social Security benefits received that are NOT included in your Federal Adjusted Gross Income | d | .00 |
| **3.** Add amount on lines 2a, 2b, 2c and 2d | 3 | .00 |
| **4.** Total Gross Income: Add amount entered on line 2 and line 3 | 4 | .00 |
| **5.** Multiply amount on line 4 by 4% (0.04) | 5 | .00 |

**6.** Is the amount on line 1 greater than the amount on line 5?

- ☐ Yes. Continue to line 7 below
- ☐ No. Stop - you are not eligible for this tax credit

| | | |
|---|---|---|
| **7.** Subtract the amount on line 5 from the amount on line 1 and enter the result or $1,000, whichever is lower | 7 | .00 |

**8.** Are you eligible for the local homestead property tax exemption?

- ☐ Yes. Continue to line 9 below
- ☐ No. Carry the amount on line 7 to line 2 of the Tax Credit Recap Schedule

**9.** Is your Federal Adjusted Gross Income (amount on line 2 above) less than $16,245 for a household of 1 person or $21,855 for a household of 2 (add $5,610 for each additional person in the household)?

- ☐ Yes. Continue to line 10 below
- ☐ No. Carry the amount on line 7 to line 2 of the Tax Credit Recap Schedule

| | | |
|---|---|---|
| **10.** Enter the tax credit amount from your Form WV/SCTC-1 here | 10 | .00 |
| **11.** If line 7 is greater than line 10, enter the amount on line 7 here and on line 2 of the Tax Credit Recap Schedule (Homestead Excess Property Tax Credit). If line 10 is the greater amount, enter zero (0) here and enter the amount from line 10 on line 1 of the Tax Credit Recap Schedule (Senior Citizen Tax Credit for Property Tax Paid) | 11 | .00 |

**NOTE: You may claim the Senior Citizen Tax Credit for Property Tax Paid OR the Homestead excess Property Tax Credit, but not both. If you have elected to participate in the Senior Citizens Property Tax Deferment program you cannot claim either credit.**

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# West Virginia State Tax Department

Publication TSD-413
(Rev. December 2010)

## West Virginia Tax Tips for Senior Citizens

The purpose of this publication is to provide general information to senior citizens regarding West Virginia taxes. It includes information on personal income tax, senior citizens tax credit, sales and use tax, excise tax, estate tax and property tax. This information is not a substitute for legislative rules or tax laws.

### Personal Income Tax

West Virginia personal income tax is imposed on resident individuals, part-year residents, nonresidents, estates and trusts. The personal income tax is an annual tax similar to the federal income tax. The federal adjusted gross income is the starting point for determining West Virginia personal income tax liability. A number of increasing and decreasing modifications are made to determine West Virginia adjusted gross income. West Virginia does not allow either a standard deduction or itemized deductions when determining West Virginia taxable income.

**Income Tax Return**: Calendar year taxpayers must file an annual return by April 15th each year for the preceding year. You must file a State income tax return if you were required to file a federal return, if you were not required to file a federal return, but your West Virginia adjusted gross income is greater than your personal exemption allowance or to obtain a refund. You may be required to file a return even if you do not owe any tax.

**Estimated Tax:** Quarterly estimated tax payments are required for individuals if your estimated tax liability (estimated tax reduced by any state tax withheld from income) exceeds $600, unless that liability is less than ten percent (10%) of your estimated tax. Estimated returns are due April 15, June 15, September 15, and January 15.

**Extension of Time for Filing Return:** West Virginia will accept an automatic federal extension, a copy of which must be attached to the West Virginia return in order to avoid any penalty for late filing. The estimated tax liability must be prepaid and submitted with Schedule L. Any granted extension is for filing purposes only and does not relieve the taxpayer of late payment penalties and interest on any amount of tax not paid by due date.

**Exemptions:** A personal exemption of $2,000 is allowed for each personal exemption. Your West Virginia personal exemptions are the same as your federal exemptions. A surviving spouse is allowed one additional $2,000 exemption for two taxable years following the year of death of his or her spouse.

**Increasing and Decreasing Modifications:** Computation of West Virginia taxable income begins with federal adjusted gross income to which specific increases and/or decreases are made. Each taxpayer who is (a) age 65 or older during any part of the taxable year; or (b) permanently and totally disabled may deduct from their federal adjusted gross income up to $8,000 of his/her income received from any source. If a joint return is filed by two qualifying individuals, up to $8,000 of income received by each individual may be deducted.

An individual, regardless of age, may deduct up to $2,000 of benefits received from West Virginia Teachers Retirement System, West Virginia Public Employees Retirement System, Military Retirement and Federal Retirement Systems (Title 4 USC § 111).

The total amount of any benefit (including survivorship annuities) received from any West Virginia state or local police, deputy sheriff's or firemen's retirement system may be deducted.

**Additional Military Retirement Exclusion:** Military retirees are able to take an additional decreasing modification for military retirement up to $20,000.

**Social Security Income**: Social security income is taxable to West Virginia income tax ONLY to the extent that the income is includible in your federal adjusted gross income.

**Tax Rate**: Tax is computed at a graduated rate and is assessed in a range beginning at three percent to six and one-half percent.

**Withholding From Your Pension**: If you are a resident and receive a pension, you may be able to have West Virginia income tax withheld from your pension payments. Contact your pension payer and request form IT-104.

**TAX CREDITS:**

**Senior Citizen Refundable Tax Credits**

Senior citizens eligible for the Homestead Exemption Program may be entitled to claim a refundable tax credit. Credit eligibility is restricted to those who meet the following criteria in addition to participating in the Homestead Exemption Program:

- They must owe and pay a property tax liability on the Homestead Exemption eligible home (i.e., the assessed value of the eligible home must be greater than $20,000 prior to the application of the Homestead Exemption).
- Their federal adjusted gross income must meet the low income test
- They must file a West Virginia income tax return to claim the credit.

See Publication TSD-411 for additional information about this credit.

**Senior Citizen Property Tax Deferment Credit**

Only Seniors who received the Homestead Property Tax Exemption at the county level as a result of reaching sixty-five (65) years, who experienced a property tax increase on their Homestead Property of at least $300 in the past year and who have gross household income of no more than $25,000 qualify for this deferment. Persons who pay the federal alternative minimum tax are not eligible to claim this credit.

This credit must be preapproved by your County Assessor's Office. In order to find out if you qualify, an application must be submitted to that office in order to determine the amount of your credit. If you have questions regarding the qualification for the deferment/credit, contact your County Assessor. Senior Citizens who qualify for this credit have the option to receive a refundable personal income tax credit from the State equal to the property tax increase increment or choose to defer their property tax in the identical amount. If you decide to take the credit on your income tax return you must enclose the approved SCPTD application and your paid property tax tickets with your personal income tax return when you file it.

**Homestead Excess Property Tax Credit**

Beginning with tax year 2008, there is a refundable personal income tax credit for real property taxes paid in excess of 4% of your income. The maximum refundable tax credit is $1,000.00. You must complete the schedule in the personal income tax booklet to determine the amount of your credit. Persons who pay the federal alternative minimum tax are not eligible to claim this credit.

For most low-income seniors, the best option available will continue to be the refundable Senior Citizens Tax Credit or the alternative Homestead Excess Property Tax Credit and not the deferment. **Seniors cannot claim more than one of these three credit alternatives.** It is very important that Seniors evaluate these three options carefully before filing their personal income tax return for the year or paying their property tax.

Based upon recent filing statistics, the refundable Senior Citizens Tax Credit is the best option for more than 90% of all eligible households. The Homestead Excess Property Tax Credit is the best option for less than 9% of all eligible households. The Property Tax Deferment Credit is the best option for less than 1% of all eligible households.

A Family Tax Credit is also available to certain individuals or families that may reduce or eliminate their West Virginia personal income tax. They may be entitled to this credit if they meet certain income limitations and family size.

**Sales and Use Tax**

The Consumers Sales and Service ("sales tax") is imposed on all sales of tangible personal property or taxable services at the rate of six percent unless the sale is specifically exempt by statute. Effective July 1, 2008, tax applies to sales of food at the rate of 3%. Sales of prescription drugs are exempt from the tax. The exemption for drugs includes all sales of drugs or appliances to a purchaser, upon a written prescription of a physician or dentist and any other professional person licensed to prescribe.

Use tax is imposed on persons purchasing tangible personal property or taxable services from out-of-state vendors when the purchase is for use in this State. Use tax is due on all purchases made through the internet, via mail order, or from

an out-of-state company when West Virginia sales tax is not collected. The use tax is the same rate as the sales tax rate. Credit is allowed for sales or use taxes paid to another state with respect to the purchase.

A senior citizens discount allowed at the time of purchase shall not be included in arriving at the final purchase price subject to sales tax. Senior West Virginians age 60 and older are eligible for the Golden Mountaineer Discount Card. This card can be used for pharmaceutical discounts, retail and professional discounts. To apply for or obtain information about this card call 304-558-3317 or toll free 1-877-987-3646.

**Excise Tax**

West Virginia imposes a 20.5 cents per gallon excise tax on gasoline and special fuel sold in this State. "Special fuel" means any fuel other than gasoline which is commonly used or practically suited for use as a fuel in an internal combustion engine.

West Virginia also imposes a 11.7 cents per gallon sales tax on gasoline and special fuel.

**Property Tax**

The West Virginia property tax is an annual tax imposed on personal (tangible as well as intangible) and real property. Property is assessed in the county where it is located on July 1st each year. Individuals must file a property tax return with their county assessor by October 1st for the next calendar year. Property tax bills (called tax tickets) are mailed to property owners during the month of July by county sheriffs, who collect the tax. Taxes are payable in two equal installments. First half taxes are due September 1st of the tax year and second half taxes are due March 1st of the next year.

The West Virginia Constitution specifies that the assessed value of property is 60 percent of its fair market value. All property is taxable except that which the Constitution exempts from taxation and that which the Legislature exempts from taxation pursuant to an express grant of authority in the Constitution. Exemptions of particular interest to individuals include: cash, bank accounts, household goods and personal effects. Owners of owner occupied residential real property, who are age 65 or older (or who are permanently and totally disabled), may be eligible for a $20,000 homestead exemption. Application for this exemption must be submitted to the assessor of the county in which the property is located by October 1st for the next calendar year. (New residents have a two year waiting period.)

**Motor Vehicles Taxes:**

An individual who titles a motor vehicle with the West Virginia Division of Motor Vehicles must pay a 5% sales tax based on the sales price of the vehicle regardless of whether it was purchased in or outside of West Virginia.

For Additional Information on Taxes: Contact the following:

**BECKLEY, WV 25801**
407 Neville Street, Suite 109
Phone - (304) 256-6764

**CHARLESTON, WV 25301**
1206 Quarrier Street
Phone - (304) 558-3333 or
1-800-WVA-TAXS (1-800-982-8297)

**CLARKSBURG, WV 26301**
Huntington Bank Building, Suite 201
230 West Pike Street
Phone - (304) 627-2109

**HUNTINGTON, WV 25704**
2699 Park Avenue, Suite 230
Phone - (304) 528-5568

**MARTINSBURG, WV 25404**
397 Mid Atlantic Parkway, Suite 2
Phone - (304) 267-0022

**PARKERSBURG, WV 26101**
400 Fifth Street
Phone - (304) 420-4570

**WHEELING, WV 26003**
40 14th Street
Phone - (304) 238-1152

West Virginia State Tax Department
Compliance and Taxpayer Services Division
P. O. Box 3784
Charleston, West Virginia 25337-3784
Telephone: (304) 558-3333
Toll free : 1-800-WVA-TAXS (1-800-982-8297)
or visit our web site:
**http://www.wvtax.gov**
TDD service for the hearing impaired: 1-800-2TAXTDD (1-800-282-9833)

## SENIOR CITIZENS TAX CREDIT INFORMATION

When sending requests and/or notification or a taxpayer being eligible for the senior citizen tax credit, please provide the following information:

Date: _____

Taxpayer's Name: _____

Address: _____

_____

Tax Year: 2010

County Name: _____

Map Number: _____

Parcel Number: _____

Sub-parcel Number: _____

Assessed value after the $20,000 exemption: _____ or credit amount: _____

**Please verify that the taxpayer is eligible for the Homestead Exemption for Tax Year 2010 by marking the appropriate space ❑ Yes ❑ No**

_____ _____

Assessor or Deputy County

**Please fax the information to:**

**West Virginia State Tax Department**
**Fax #: 304-558-1150**

# POLLUTION ABATEMENT CONTROL EQUIPMENT

1. Absorber. Device to separate liquids and gases by use of solvents through mass transfer in the control of waste emissions.

2. Activated Sludge Equipment. Devices that handle, treat and separate sewer sludge from wastewater streams. (Same as sludge handling system.)

3. Aerator. A device for exposing liquids to the circulation of air (oxygen) for purification. (Only applicable when used for waste treatment.)

4. After Burner. A devise that burns combustible gases (tail gas) before they are released into the atmosphere.

5. Air Pollutant Capture Evacuation Systems. Hoods, enclosures, ductwork, stacks and fans used to collect air pollutants for treatment and emissions control by air pollution abatement equipment.

6. Air Pollution Monitoring Equipment. Continuous emission monitors (CEMs), opacity monitors, and ambient air quality and meteorological monitors.

7. Air Tank. A tank that stores compressed waste air (discharge) for treatment.

8. Aircoil Cooling Tower. A tower in which air is cooled for the purpose of increasing the effectiveness of the baghouse used for pollution control.

9. Alarm System. Visual or audible systems designed to warn of actual or potential environmental incident or waste emissions caused by equipment operating outside of normal limits.

10. Ambient Air Monitoring System. Sampling and analytical equipment to establish background pollutant levels in the air.

11. Antifreeze Recycling Units. Equipment that refines waste antifreeze into a usable product (as long as not marketed as a product).

12. Baghouses or Fabric Filtration Unit (including shaker, reverse-air and pulsejet cleaning systems). A devise that removes particulates from an airflow for pollution abatement.

13. Bioremediation Systems. Typically an on-site or underground process for converting wastes to environmentally acceptable products.

14. Blender. Devices that are used for introducing an agent to aid in the removal of pollutants, and are not product related.

15. Boom. Equipment mounted on barges or land to assist in containment and for removal of chemical and oil spills from waterways.

16. Canned Pumps. Totally enclosed pumps to prevent emissions caused by rotating seal failures.

17. Calgon Carbon Filter. A device which removes particulates or organics from either waste water or waste air discharge.

18. Carbon Analyzer. Instrument that monitors either on-line or in a laboratory the quality of cooling waters or waste waters flowing towards a waste water treatment plant as long as it is waste related and has no production use.

19. Catalytic Reduction Systems. Nitrogen oxide emission reduction equipment.

20. Centrifuge. Separation device to remove particulates from a fluid, one or both of which are waste in a waste minimization or restriction process.

21. CFB Boiler. A device that allows the burning of coal and other materials at a much lower temperature than a standard boiler. It achieves a more complete combustion, reducing emissions of particulate matter and gaseous pollutants. It may also be used to dispose of acidic wastes that cause water pollution and to produce an alkaline ash by-product beneficial in treating acid drainage. (Partial certification – equipment subject to allocation.)

22. Chlorofluorocarbons (CFC) Maintenance Equipment. Equipment used to contain chlorofluorocarbons to prevent their release into the atmosphere.

23. Clarifiers / Thickeners / Settlers. As applied to wastewater and not products.

24. Closed Dome Loading System for Rail Cars. Equipment that prevents air emissions from tank cars while loading by use of a vapor collection system.

25. Closed Sampling Systems. Sampling systems designed to reduce emissions by containing sample purges or volatiles.

26. Coal Blending Facilities. Facilities, including conveyors and coal handling equipment used to provide lower sulfur coal for blending in order to reduce SO2 emissions. Only when blended at combustion site.

27. Coal Stacking Tubes. Tubes used to form a coal pile, which limit the dust by reducing the product drop distance from the conveyor belt.

28. Computer Hardware / Software (e.g. for Title V database). Only if dedicated for pollution control activities.

29. Condenser. Device that converts gases to liquids through cooling primarily to control air pollutant emissions and not used primarily for product recovery.

30. Conservation Vents. Tank or container vents to the atmosphere designed to minimize air emissions due to breathing.

31. Continuous Emission Monitoring System. Electrical and pneumatic process instruments packaged to obtain, present and store emissions data to demonstrate compliance with emissions rules and regulations.

32. Cooling Tower pH Indicator. A device which measures the acidity level in cooling towers, keeping the blow down within discharge limits.

33. Cyclonic Separators (including simple cyclones and multicyclones). Devices which remove particulates from air or solids from fluid circuit through the use of a spinning process.

34. Demisters. Devices that provide a water spray to retard dust during scrubbing process, also a device that removes entrained liquids in an air stream.

35. Dephonol-izer Tower. A tower or still to extract phenol from water.

36. Disinfector / Chlorinator. Instrument to inject disinfectant into a waste stream to kill bacteria.

37. Dissolved Air Flotation. Waste water treatment equipment that concentrates solids for separation and disposal.

38. Diversion / Holding Facilities and Conveyances. Temporary material storage structures to delay treatment of solid or liquid waste until the waste treatment facility is capable of handling the waste without upsetting operations.

39. Double Mechanical Seals. Type of pump seal that reduces leaks or emissions at the shaft to casing contact areas.

40. Dry Lime DeSulfurization. System to remove acid gas from the air stream.

41. Dust Suppression System or Equipment. Enclosures and/or chemical/water spray systems to minimize and control dust entrainment or emissions to the ambient air and also including water/chemical spray trucks.

42. Electrostatic Precipitator (including ductwork leading to precipitator). A device that electronically removes dust from emission stacks.

43. Emergency Alarm System. Facility communication system to summon assistance to prevent a spill or emission or mitigate a spill or emission that occurred.

44. Enzyme / Nutrient Treatment (Addition/Removal). Applies only to waste water and ground water treatment applications.

45. Equalization. Waste water treatment process to smooth out swings in influent quality generally carried out in tanks, impoundments or ponds.

46. Erosion Control. Approved best management practice installed to prevent the loss of soil or other particles with rainwater.

47. Excess Tankage. Tanks whose sole purpose is to hold or treat spilled materials.

48. Fat / Grit Traps. Equipment at the beginning of a waste water treatment plant that removes wastes that cannot be effectively treated.

49. Filter. Device to remove solids from a waste liquid or gas stream.

50. Fixed Lead Detection Monitoring Equipment. Permanently mounted air emission measuring equipment designed to provide notice and/or a record of undesirable releases.

51. Flare. Open flame burner to destroy waste gases to acceptable air emission products.

52. Flocculation Equipment. Devices that introduce a chemical agent to a discharge for the purpose of adhering ultra fines to the froth which are skimmed off for disposal.

53. Flue Gas Recirculation Equipment. Combustion gas handling equipment that assists in the reduction of generation of air pollutants.

54. Flume. Trough used to transport wastewater to a treatment plant.

55. Fugitive Emission Monitoring Equipment. Air pollution devices designed to record or provide notice of air emissions not associated with defined point emission sources.

56. Fugitive Emissions Control Equipment. Devices such as "dry break" fittings and rupture disks that reduce air emissions caused by normal operations of chemical handling and storage equipment.

57. Gas Blanketing System. System used to reduce volatile emissions.

58. Gas Conditioning Systems. Systems for the injection of agents into pre- or post-combustion gases which prevent or inhibit the formation of pollutants.

59. Groundwater Collection Systems and Recovery Wells. Groundwater wells used to prevent the migration of underground contaminants off site.

60. Groundwater Monitoring Well Systems. Water wells specifically laid out around a contaminated or potentially contaminated underground site that provides samples for analysis to verify contamination or extent of contamination.

61. Groundwater Treatment Systems. Collection and processing equipment for converting contaminated groundwater into environmentally safe water or reducing the contamination level in the groundwater.

62. Hazardous Spill Prevention Equipment. Any equipment used primarily to keep hazardous materials from being exposed to the environment, such as floats, collars, tubing, etc.

63. Hydroseeders. Devices used to prevent erosion by the distribution of grass seed mixtures to the ground.

64. Ionizing Scrubbers. Electronic system for removing particles for a waste fluid prior to discharge.

65. Leachate Collection Systems. Piping and equipment installed below fly ash or other impoundments to collect dam leakage for treatment.

66. Limestone Injection System. Equipment used for the injection of pulverized limestone into a fluidized bed boiler to control SO2 emissions.

67. Low NOx Burners. Boiler and incinerator fuel burners redesigned to reduce the oxides of nitrogen emissions. (Partial certification – equipment subject to allocation.)

68. Neutralization / pH Adjustment Equipment. Used in wastewater treatment system.

69. Oil / Water Separator. Used in wastewater treatment.

70. Organic Decanters. Separation device to remove wastewater from organic waste streams using the differences in specific gravities.

71. Ozonoloyis Facility. Waste handling equipment using ozone as a source of oxygen to purify the waste.

72. Piezometers. When used in a groundwater monitoring system.

73. Portable Air or Water Emissions or Waste Monitoring Facilities / Equipment. Hand held or field transportable devices that detect or measure air or water emissions at remote locations.

74. Portable Field Sampling Equipment. Hand held or field transportable devices for obtaining samples of air, water or solid waste.

75. Precipitation / Separation / Sedimentation. Processes used in wastewater treatment.

76. Remote Video Equipment to Monitor Emissions. Television cameras permanently located to provide a record of visible emissions usually by a television monitor or videotape; cameras may be remotely adjustable to provide a wide area of coverage from a fixed location.

77. Reverse Osmosis. Used as a wastewater treatment process.

78. Rotary Biological Contractor Unit. Form of wastewater treatment (activated sludge).

79. Scrubbers. Devices and associated equipment used to remove particulates from the air or other fluids.

80. Sewage and Wastewater Treatment. Equipment to treat municipal and industrial sewage or wastewater prior to discharge.

81. Soil Flushing Systems. Groundwater injection and recovery systems designed to slowly remove contaminants.

82. Soil Vapor Extraction. Groundwater cleanup remediation system.

83. Soil Washing Equipment. Facilities to handle excavated soil and contaminants to reduce or remove the contamination, usually with water.

84. Solidification, Stabilization, Verification, Encapsulation Grinding Equipment. Qualify, to waste related only applications.

85. Spill Containment. Equipment designed to collect solid and liquid material and prevent the material from moving to the environment from the spill site.

86. Spill Response / Cleanup Equipment. Equipment dedicated to collecting spilled materials and other equipment designed to contain or remove spilled materials from surface waters.

87. Spray Dryers. System used to remove SO2 or other acid gases from the gas stream prior to a particulate control device.

88. Stacks. Vertical pipes intended to route air emissions to a height to achieve acceptable air dispersion.

89. Steam Strippers. Special air stripper utilizing steam as the energy source in handling waste streams. If what is being stripped goes to a control device.

90. Sulfur Recovery / Conversion Equipment. Devices to capture waste sulfur compounds for reuse or disposal.

91. Tank Floating Roof and Seal System. Moveable tank top designed to reduce air emissions by eliminating the vapor space above the liquid level.

92. Tank / Container Closed Vent System. Piping and equipment to prevent air emissions during tank / container filling or emptying activities.

93. Telescopic or Retractable Fines Solid Loading System. Equipment used to reduce air contaminates (particulate and emissions) during loading operation.

94. Thermal Oxidizer Fume Incinerator. Combustor used to convert waste gases to gases that may be emitted to the air in accordance with air permits.

95. Ultra Filtration System. When used in wastewater process.

96. Vapor Balancing Transfer System. Piping and control devices to exchange vapors from a receiving container back to the source container during a transfer of liquids.

97. Vent Valve Collection Header. Piping that routes discharges from one or more vent valves to a common point for treatment prior to venting materials to the atmosphere.

98. Vessel Cleaning Vapor Recovery Systems. Closed tank or vessel vent system routed to a collection point to prevent air emissions when removing tank or vessel residuals.

99. Waste Pumps. Pumping equipment dedicated to transporting wastewaters or waste slurries to treatment or disposal facilities.

100. Waste Transportation Facilities / Equipment. Rail, truck, car, containers, barges and other equipment dedicated for use in relocating wastes.

101. Waste Treatment Flow Meter. A device used to measure volume of wastewater.

102. Waste Water Skimmer. Waste treatment device to separate floating material.

103. Wind Turbine. Each wind turbine installed at a wind power project and each tower upon which the turbine is affixed. A wind turbine includes 1) the rotor, consisting of the blades and the supporting hub, 2) the drive train, which includes the rotating parts of the wind turbine (exclusive of the rotor); it usually consists of shafts, gearbox, coupling, a mechanical brake, and the generator, 3) the nacelle and main frame, including wind turbine housing, bedplate, and the yaw system and 4) the machine controls. Additionally, the tower includes the foundation.

# ASSESSOR ADDITIONAL DUTIES - 2010

## SUBSTANTIAL COMPLETION
## (PLACE AN "X" IN THE APPROPRIATE SPACE.)

| | | YES | NO |
|---|---|---|---|
| 1. | I have placed a map and parcel number on each entry in the current land book and ensured that all land book identifiers correspond to IAS/CAMA System identifiers. | | |
| 2. | I have completed a new appraisal card and map card for all land splits, adjusted the parent card, and made the appropriate entry to include all appropriate appraisal data on the computer network. | | |
| 3. | I have completed a list indicating that an appraisal change, mapping change or both have occurred to a parcel of property requiring this action during this calendar year. I have made the appropriate appraisal data change to the IAS/CAMA System record on the computer network for each appraisal change card. I have placed these cards in appropriate files for inspection. (Indicate the number of change cards completed this year. _____) | | |
| 4. | I have prepared a listing of all new businesses added to the assessment rolls and all businesses that have ceased operations during the past year. | | |
| 5. | I have assisted the Tax Commissioner in determining if property owned by public utility companies is operating or non-operating, by completing the public utility property report. | | |
| 6. | I have entered sales information to the IAS/CAMA System for all real property sales that were registered in my county from October 1, 2009 through September 30, 2010. | | |
| 7. | I have occupied the office of Assessor during this entire calendar year. If no, provide explanation. _____ _____ | | |

## STATEMENT OF COMPLETION

State of West Virginia

County of _____

I, the undersigned, _____, Assessor of _____ County, hereby certify that I have substantially completed each additional duty described in West Virginia Code § 7-7-6a, in the manner prescribed by the West Virginia State Tax Commissioner.

_____ Date

_____ Signature of Assessor

West Virginia
**State Treasurer's Office**

John D. Perdue, Treasurer

1900 Kanawha Boulevard East
Charleston, wv 25305
www.wvsto.gov

Check Hotline: (304) 558-3599
Toll Free: 1-866-243-9010

## REMITTANCE BY COUNTY ASSESSORS FY 2007

**REMITTANCE FOR THE MONTH OF**: September 2006 **TRES NUMBER**: 5084

1. Remitted by **Ritchie County Assessor**

2. Remittance prepared by: _____ Phone: _____

3. Courthouse Facilities Improvement Fund.§29-6-26.

   A. §11-1C-7-2(A) $3.00 per copy of full map sheet $_____

   B. §11-1C-7-2(B) $1.50 per parcel reproduction $_____

   C. §11-1C-7-2(C) $2.00 per all other map sizes $_____

4. **TOTAL REMITTANCE:** Total amount due by the 10th of the following month: $_____

***If Reported Online: CONFIRMATION NUMBER:*** _____

**For questions about the remittance form, please contact the Treasurer's Office at (304) 340-1580 or (304) 340-1566.**

*Please send the completed form to:*
**West Virginia State Treasurer's Office**
**Court Remittance Processing**
**PO Box 1303**
**Charleston, WV 25325**

**TRES NUMBER:** 5084
**MONTH/YEAR:** September 2006
**TOTAL REMITTANCE:** $_____

Ritchie County Assessor
115 E Main Street
Harrisville, WV 26362

5084092006000000

# COUNTY MONTHLY REPORT

| TAXPAYERS NAME | DISTRICT | ADDRESS | CITY | ZIP | COUNTY | PHONE | #SHEEP | #GOATS | TOTAL PAID |
|---|---|---|---|---|---|---|---|---|---|
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| | | | | | | TOTALS | 0 | 0 | $ - |

APPENDIX V
Page 2 of 2