



STATE OF WEST VIRGINIA

Department of Revenue State Tax Department

Joe Manchin III
Governor

Christopher G. Morris
State Tax Commissioner

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CHARLESTON, West Virginia – The West Virginia State Tax Commissioner today announced a change in the Morgan County Property Assessment values for Tax Year 2008.

“State law requires this change be made,” West Virginia State Tax Commissioner Christopher G. Morris said. “Earlier this month, it came to my attention that the Morgan County Commission decreased the value of improved property within Morgan County without justification.”

The Morgan County Commission ordered the Morgan County Assessor to change certain appraised values on improved property for Tax Year 2008. This change resulted in a decrease in the appraised values on improved property for Morgan County property owners.

According to the Section 1, Article X of the West Virginia Constitution, “Taxation shall be equal and uniform throughout the State, and all property, both real and personal, shall be taxed in proportion to its value to be ascertained as directed by law.”

The County Commission essentially reduced the value of improved real property within the county to an amount that is less than its fair market value when they ordered the change. West Virginia Code section 11-1C-7(a) requires County Assessors to appraise all real and personal property within their jurisdiction at fair market value.

“This change, I was told, was made based upon knowledge of the local real estate market as well as information that was presented to the Morgan County Commission sitting as a Board of Equalization and Review,” Morris said. “Moreover, the Commission failed to supply the State Tax Department with adequate supporting information or evidence necessary to justify the reduction.”

In order to bring Morgan County Property Assessment values more in line with the State Constitution and the West Virginia Code, Commissioner Morris is directing the Morgan County Assessor to re-establish the values the Assessor originally set prior to the Commissioners’ decision.

“It is my statutory responsibility to ensure that all property in the State is appraised at its true and actual value to ensure uniformity and fairness in all fifty-five counties,” Commissioner Morris said. “I am determined to keep faith with the many assessing officials of this State who have complied with their statutory requirement in valuing property at its market value annually”.

Thus, Morgan County property owners will have their property assessed at a value that more closely approximates fair market value. All levying bodies have the authority to lower the levy rate in order to reduce the tax burden on property owners.

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