

***GUIDE FOR COUNTY ASSESSORS***

***STATE OF WEST VIRGINIA***

***STATE TAX DEPARTMENT***

***PROPERTY TAX DIVISION***

**May 2007**

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# **WEST VIRGINIA ASSESSOR MANUAL**

## **SECTION 1**

### **1. PROPERTY TAX ADMINISTRATION**

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.

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.

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 Section 16)

- Active farm lands are valued based upon rents of property used for farming purposes when property owner makes application and qualifies annually. See (CSR 110-1A-1 et seq.) Corporations or companies can not apply for agricultural-use, unless their primary business is agricultural.
- 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.

## 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

- 15<sup>th</sup> Notify property owners when the assessed valuation of any item or real property is to be increased more than ten percent (10%) over the assessed valuation on the property for the previous tax year. (W. Va. Code § 11-3-2a)
- 20<sup>th</sup> Last date for assessors to hold meetings with deputy assessors. (W. Va. Code § 11-2-7)
- 30<sup>th</sup> Last date for assessors to complete land and personal property books (W. Va. Code § 11-3-2)

#### FEBRUARY

- 1<sup>st</sup> 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)

#### MARCH

- 3<sup>rd</sup> 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

- 1<sup>st</sup> Assessor must complete registration of all deaf and blind persons under age 18 no later than June 1<sup>st</sup> 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 1<sup>st</sup>. (§18-17-6)
- 7<sup>th</sup> Last date for assessor to submit land and personal property books, with levies extended, to sheriff. (W. Va. Code §11-3-19)

#### JULY

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

1st Assessor issues property returns to individuals, corporations, and companies. No person required to make return sooner than July 10<sup>th</sup>. (W. Va. Code §11-3-2)

### **SEPTEMBER**

1st Last day for taxpayers to file application for Farm Use Valuation with assessor.

### **NOVEMBER**

1<sup>st</sup> Last date for corporations to file return of property for taxation to the assessor. (W. Va. Code §11-3-12) Last date for unincorporated firms, personal businesses, and individuals to file. (W. Va. Code §11-3-15)

### **DECEMBER**

1<sup>st</sup> Assessor should begin to compile real estate and personal property books no later than this date.

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

15<sup>th</sup> Last day for assessor to submit projected budget request to Property Valuation Training and Procedure Committee.

## **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.

Assessors must notify all owners of real property for which the assessed value is increased 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. (See W. Va. Code § 11-3-2a)

PROPERTY BOOKS must be completed by February 1.

- The Board of Review and Equalization will meet not later than February 1 and adjourn no sooner than February 15 or later than February 28.
- 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.

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) Assessor RETAIN 10 years of land books 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 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)

Corporation, associations, and partnerships are now an "owner" as that term is used in the phrase "used and occupied by the owner thereof exclusively for residential purposes." If the property is used exclusively for residential purposes by an officer or authorized agent of the corporation, then the property would be eligible for Class II classification although the owner is a corporation.

For assessment of real property, "owner" is further defined to include the corporation or other organization possessed of the freehold of a qualified continuing care retirement community: (A) Owned by a corporation or other organization exempt from federal income taxes under the Internal Revenue Code; (B) used in a manner consistent with the purpose of providing housing and health care for residents; and (C) which receives no Medicaid funding under the provisions of article four-b, chapter nine of this code. For purposes of this section, a continuing care retirement community is a licensed facility under the provisions are articles five-c- and five-d, chapter sixteen of this code at which independent living, assisted living and nursing care, if necessary, are provided to qualified residents. "Qualified resident" means a person who contracts with a qualified continuing care retirement community to reside therein, in exchange for the payment of an entrance fee or deposit, or payment of periodic charges, or both. Qualifying facilities will be taxed at the residential Class II rate. (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 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. (W. Va. Code § 11A-4-2)
- 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.
  - If, in the opinion of the assessor, the taxpayer has purposely not returned property 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. (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 (W. Va. Code § 11-3-2) unless specified otherwise by the county assessor. Corporations are required to render their returns by October 1. (W. Va. Code § 11-3-12)

Natural resource producers must file returns on or before August 1<sup>st</sup>. Reserve Coal and other Mined mineral returns are due on or before September 16<sup>th</sup>. (See Section 16)

Unincorporated businesses, except the business of agriculture, must file by November 1. (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 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)

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 (§11-1A-10 & 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.  $\text{Income (Farm Rent (divided by) Rate (Furnished by Tax Department)) = Farm Value}$ . 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 are required to render their returns by October 1. (W. Va. Code § 11-3-12)

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 2 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 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 1<sup>st</sup> 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. Seg.

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)

## FREEMPORT 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 § 11-12-21 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 is 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.

## 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 October 1 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. On or before August 1 of each year, coal, oil, gas and other minerals producers are required to file reports with the State Tax Department. Coal and other mined mineral reserve reports are to be filed by the owner on/or before September 16<sup>th</sup>.

- 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 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:

$$\text{Ag Val} = (\text{Ave Coal Price})(\text{Ave Roy Rate})(\text{Ave Annual Prod}) / \text{Cap Rate}$$

- 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:

$$\$/\text{ac}/\text{bed} = (\$/\text{mmBTU}) \times \text{Roy} \times [1 + \delta \text{BTU} + \delta \text{S}] \times [(1/(1+1)^{(t+0.5)}) \times (1/10^6)] \times (\text{BTU}) \times (2000) \times (1800) \times (\text{RR}) \times (\text{Thk})$$

- Where:

$\$/\text{ac}/\text{bed}$  = present value per acre of an individual coal bed on an individual property

$\$/\text{mmBTU}$  = coal price (FOB-source) per million BTU

Roy = Average royalty rate

$[1 + (\delta \text{BTU} + \delta \text{S})]$  = 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.

coal Reserve barren property (property that does not have any evidence of existing 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.

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)

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. (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. (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:

- 1<sup>st</sup> Quarter (January, February, March) by May 1
- 2<sup>nd</sup> Quarter (April, May, June) by August 1
- 3<sup>rd</sup> Quarter (July, August, September) by November 1
- 4<sup>th</sup> 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.

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, 2010, 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.
- Property owned by a fraternity or sorority affiliated with a university or college or property owned by a non-profit corporation on behalf of 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.

- Generally property must be used for certain purposes before qualifying for exemption.
- Appeal of taxability to Tax Commissioner for opinion. (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

(In process of being updated----will send new update when available)

### 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.

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))

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.

GEOGRAPHIC INFORMATION SYSTEM (GIS) Maps 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 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 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.
- 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 § 10-20-3.)
- 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 1, meet for the purpose of reviewing and equalizing the assessments made by the assessor. The commission may not adjourn for more than three (3) days at a time until it has completed its duties and must not remain in session any longer than 28 days and may not adjourn sine die before February 15.

- 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 principles, guidance, regulatory guidance, and generally accepted appraisal 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 personal property located in your county becomes the property of the State.)
- or
- 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 APPENDICES**

APPENDIX A	AGREEMENT BETWEEN WVDMV AND ASSESSOR
APPENDIX B	TAX CALENDAR
APPENDIX C	COUNTY RECORDS MANUAL, 1977 & REVISED LAND BOOK RETENTION POICY (1/2005)
APPENDIX D	SUPPLEMENTAL ASSESSMENTS/PENALTIES
APPENDIX E	REQUEST FOR REAL ESTATE CHANGE
APPENDIX F	NOTICE OF INCREASE (10%) IN ASSESSMENTS
APPENDIX G	FARM FORM
APPENDIX H	FARM DECAL
APPENDIX I	EXECUTIVE ORDER NO. 9-88 "SOLDIERS AND SAILORS CIVIL RELIEF ACT"
APPENDIX J	WEST VIRGINIA FREEPORT AMENDMENT
APPENDIX K	DEALER VEHICLE INVENTORY
APPENDIX L	HOMESTEAD EXEMPTION FORM
APPENDIX M	COMPUTER SYSTEM REPORTS
APPENDIX N	RATIO STUDY SAMPLES
APPENDIX O	SALE CONFIRMATION QUESTIONNAIRE
APPENDIX P	ASSESSMENT FORMS
APPENDIX Q	LEGISLATIVE REGULATIONS 189, SERIES 5
APPENDIX R	GENERAL ADVISORY MEMORANDUM
APPENDIX S	SENIOR CITIZENS TAX CREDIT

APPENDIX T POLLUTION ABATEMENT CONTROL EQUIPMENT

APPENDIX U ASSESSOR ADDITION DUTIES

APPENDIX V DISTRIBUTION OF SHEEP AND GOAT FUNDS

DUTIES OF STATE AND LOCAL GOVERNING UNITS

A	ASSESSOR
AU	STATE AUDITOR
BPW	BOARD OF PUBLIC WORKS
CC	COUNTY COMMISSION
S	SHERIFF
T	TAX DEPARTMENT

J A N U A R Y

- 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 2<sup>nd</sup> installment of taxes will be received at places indicated between January 15<sup>th</sup> and February 28<sup>th</sup> (W. Va. Code § 11A-1-8)
- AU 10 Auditor sends out notice to public utility companies of 2<sup>nd</sup> half taxes due with two and one-half percent (2 ½ %) discount by March 1<sup>st</sup>.
- 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 15<sup>th</sup> to February 28<sup>th</sup>, Deputies may sit in various districts to collect 2<sup>nd</sup> half taxes. (W. Va. Code § 11A-1-8)
- A 15 Notify property owners when the assessed valuation of any item of real property is to be increased more than ten percent (10%) over the assessed valuation on the property for the previous tax year. (W. Va. Code § 11-3-2a)
- CC 19 County Commissions - first possible day for the Board of Equalization and Review to meet. (W. Va. Code § 11-3-24)
- 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)

F E B R U A R Y

- 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)
- S 28 From January 15<sup>th</sup> to February 28<sup>th</sup> Deputies may sit in various districts to collect 2<sup>nd</sup> 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)

M A R C H

- 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 2<sup>nd</sup> 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, 1<sup>st</sup> at two and one half percent (2 ½ %) discount. Second due net. (W. Va. Code § 11-6-8)
- AU Twenty ninth (29<sup>th</sup>) to 3<sup>rd</sup> 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)

A P R I L

- 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 1<sup>st</sup>. (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 3<sup>rd</sup> Tuesday in April) to Auditor. (W. Va. Code § 11-6-14)
- T 3<sup>rd</sup> 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 3<sup>rd</sup> Tuesday.

M A Y

- 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 15<sup>th</sup>.
- 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)

J U N E

- A 1 Assessor must complete registration of all deaf and blind persons under age 18 no later than June 1<sup>st</sup> 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 1<sup>st</sup>. (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 7<sup>th</sup> to July 15<sup>th</sup> – Sheriff prepares tax tickets. Commences collection after July 15<sup>th</sup>. (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)

J U L Y

- A 1 Assessor is required to have two meetings with deputies between July 1<sup>st</sup> & January 20<sup>th</sup> 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.
- A 1 Assessor issues property returns to individuals, corporations, and companies. No person required to make return sooner than July 10<sup>th</sup>. (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 Last date for filing natural resource returns. (See Section 16)
- 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)

S E P T E M B E R

- 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.
- 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 1<sup>st</sup> in preparation for publication of second list of delinquent land. (W. Va. Code § 11A-3-2)
- T Assemble public utility property books before 15<sup>th</sup> 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. (See Section 16)
- BPW No sooner than 15 days after issuance of tentative assessments, but no later than October 1<sup>st</sup> - 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 1<sup>st</sup>. (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)
- 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)
- S 15 Sheriff's sale of delinquent land any Monday between October 15<sup>th</sup> and November 22<sup>nd</sup> 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)

N O V E M B E R

- A 1 Last date for corporations to file return of property for taxation to the assessor. (W. Va. Code § 11-3-12) Last date for unincorporated firms, personal businesses, and individuals to file. (W. Va. Code § 11-3-15)
- S 15 Last date for sheriff to remit to State Treasury all taxes collected for the State prior to November 1<sup>st</sup>. (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)

D E C E M B E R

- 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)
- A 15 Last day for assessor to submit projected budget request to Property Valuation Training and Procedure Committee.
- 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)