

WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 2012



ENROLLED

COMMITTEE SUBSTITUTE

FOR

House Bill No. 4068

(By Delegates D. Poling, Longstreth, Ellem,
Morgan, Hamilton, Evans and Frazier)



Passed March 10, 2012

To Take Effect July 1, 2012

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COMMITTEE SUBSTITUTE

FOR

H. B. 4068

(BY DELEGATES D. POLING, LONGSTRETH, ELLEM,
MORGAN, HAMILTON, EVANS AND FRAZIER)

[Passed March 10, 2012; to take effect July 1, 2012]

AN ACT to amend and reenact §11-1C-5 of the Code of West Virginia, 1931, as amended; and to amend said code by adding thereto a new section, designated §11-1C-5c, all relating to appraisal value of certain motor vehicles for purposes of ad valorem property taxes; providing that the minimum appraised value of a motor vehicle is \$700 for purposes of ad valorem property taxes; and providing that the appraised value of an antique motor vehicle is \$5,000 for purposes of ad valorem property taxes.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-1C-5c, to read as follows:

That §11-1C-5 of the Code of West Virginia, 1931, as amended, be amended and reenacted; and that said code be amended by adding thereto a new section, designated §11-1C-5c, all to read as follows:

ARTICLE 1C. FAIR AND EQUITABLE PROPERTY VALUATION.

§11-1C-5. Tax commissioner powers and duties.

1 (a) In addition to the powers and duties of the Tax
2 Commissioner in other provisions of this article and this
3 code, the Tax Commissioner shall have the power and duty
4 to:

5 (1) Perform such duties and exercise such powers as may
6 be necessary to accomplish the purposes of this article;

7 (2) Determine the methods of valuation for both real and
8 personal property in accordance with the following:

9 (A) As to personal property, the Tax Commissioner shall
10 provide a method to appraise each major specie of personal
11 property in the state so that all such items of personal
12 property are valued in the same manner no matter where
13 situated in the state, shall transmit these methods to each
14 county assessor who shall use these methods to value the
15 various species of personal property. The Tax Commissioner
16 shall periodically conduct such studies as are necessary to
17 determine that such methods are being followed. Such
18 method shall be in accordance with the provisions of article
19 five of this chapter: *Provided*, That notwithstanding any
20 other provision of this code to the contrary, all county
21 assessors shall appraise motor vehicles as follows: The State
22 Tax Commissioner shall annually compile a schedule of
23 automobile values based upon the lowest values shown in a
24 nationally accepted used car guide, which schedule shall be
25 furnished to each assessor and shall be used by all county
26 assessors to determine the assessed value for all motor
27 vehicles in an amount equal to sixty percent of the lowest
28 values or sixty percent of \$700, whichever is higher.

29 (B) As to managed timberland as defined in section two
30 of this article, the Tax Commissioner shall provide a method
31 to appraise such property in the state so that all such property
32 is valued in the same manner no matter where it is situated in
33 the state, which shall be a valuation based on its use and
34 productive potential as managed timberland, which may be
35 accorded special valuation as forestlands as authorized by
36 section fifty-three, article six of the Constitution of West
37 Virginia: *Provided*, That timberland that does not qualify for
38 identification as managed timberland shall be valued at
39 market value: *Provided, however*, That the Tax
40 Commissioner may not implement any rules or regulations in
41 title one hundred ten, which relate to valuation or
42 classification of timberland: *Provided further*, That on or
43 before October 1, 1990, the Tax Commissioner shall, in
44 accordance with chapter twenty-nine-a of this code,
45 promulgate new rules relating to the valuation and
46 classification of timberland.

47 (C) As to farmland used, occupied and cultivated by an
48 owner or bona fide tenant, the Tax Commissioner shall
49 provide a method to appraise such property in the state so that
50 all such property is valued in the same manner no matter
51 where it is situated in the state, which valuation shall be
52 arrived at according to the fair and reasonable value of the
53 property for the purpose for which it is actually used
54 regardless of what the value of the property would be if used
55 for some other purpose, in accordance with section one,
56 article three of this chapter and as authorized by subsection
57 B, section one-b, article X of the Constitution of West
58 Virginia.

59 (D) As to public utility property, the Tax Commissioner
60 shall prescribe appropriate methods for the appraisal of the
61 various types of property subject to taxation as public utilities
62 and the types of property which are to be included in the

63 operating property of a public utility and thereby not subject
64 to taxation by the county assessor. Only parcels or other
65 property, or portions thereof, which are an integral part of the
66 public utility's function as a utility shall be included as
67 operating property and assessed by the board of public works
68 under provisions of article six of this chapter;

69 (3) Evaluate the performance of each assessor based upon
70 the criteria established by the commission and each county's
71 approved plan and take appropriate measures to require any
72 assessor who does not meet these criteria or adequately carry
73 out the provisions of the plan to correct any deficiencies.
74 Such evaluation shall include the periodic review of the
75 progress of each assessor in conducting the appraisals
76 required in sections seven and nine of this article and in
77 following the approved valuation plan. If the Tax
78 Commissioner determines that an assessor has substantially
79 failed to perform the duties required by said sections, the Tax
80 Commissioner shall take all necessary steps, including the
81 appointment of one or more special assessors in accordance
82 with the provisions of section one, article three of this
83 chapter, or utilize such other authority as the commissioner
84 has over county assessors pursuant to other provisions of this
85 code as may be necessary to complete the tasks and duties
86 imposed by this article: *Provided*, That a writ of mandamus
87 shall be the appropriate remedy if the Tax Commissioner fails
88 to perform his or her statutory duty provided for in section
89 five, article one of this chapter.

90 (4) Submit to the Legislature, on or before February 15 of
91 each year, a preliminary statewide aggregate tax revenue
92 projection and other information which shall assist the
93 Legislature in its deliberations regarding county board of
94 education levy rates pursuant to section six-f, article eight of
95 this chapter, which information shall include any amount of
96 reduction required by said section six-f;

97 (5) Maintain the valuations each year by making or
98 causing to be made such surveys, examinations, audits and
99 investigations of the value of the several classes of property
100 in each county which should be listed and taxed under the
101 several classifications; and

102 (6) Establish by uniform rules a procedure for the sale of
103 computer generated material and appraisal manuals. Any
104 funds received as a result of the sale of such reproductions
105 shall be deposited to the appropriate account from which the
106 payment for reproduction is made.

107 (b) The Tax Commissioner may adopt any regulation
108 adopted prior to January 1, 1990, pursuant to article one-a of
109 this chapter, which adoption shall not constitute an
110 implementation of the statewide mass reappraisal of property.
111 Such adoption, including context modifications made
112 necessary by the enactment of this article, shall occur on or
113 before July 1, 1991, through inclusion in the plan required by
114 section ten of this article or inclusion in the minute record of
115 the valuation commission. Upon the adoption of any such
116 regulations, any modification or repeal of such regulation
117 shall be in accordance with the provisions of article three,
118 chapter twenty-nine-a of this code.

**§11-1C-5c. Antique motor vehicle valuation for personal
property tax purposes.**

1 Notwithstanding any other provision of this code to the
2 contrary, any vehicle that is registered as an antique motor
3 vehicle as defined in section three-a, article ten, chapter
4 seventeen-a of this code and that is not used for general
5 transportation shall be assigned an assessed value of \$5,000
6 for purposes of ad valorem property taxes.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman, House Committee

Chairman, Senate Committee

Originating in the House.

To take effect July 1, 2012.

Clerk of the House of Delegates

Clerk of the Senate

Speaker of the House of Delegates

President of the Senate

The within _____ this the _____
day of _____, 2012.

Governor