



State of West Virginia
Joe Manchin III
Governor

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May 7, 2009

VIA HAND DELIVERY

The Honorable Earl Ray Tomblin
President, Senate of West Virginia
State Capitol
Charleston, West Virginia 25305

Dear President Tomblin:

Pursuant to the provisions of Section Fourteen, Article VII of the Constitution of West Virginia, I hereby disapprove and return Enrolled Committee Substitute for Senate Bill No. 484.

Enrolled Committee Substitute for Senate Bill No. 484, if approved, would amend the State's property tax assessment and appeals process and define certain terms. I must object to this Bill because of technical infirmities, including the need for technical revision of certain definitions and revision of specified dates regarding the property valuation and assessment process. The definition of "assessment year" is problematic because it would create confusion as to the appropriate date to assess real and personal property, and could be interpreted to require property be assessed based on its value determined over the span of a year, instead of on a date certain. The definition of "tax year" set forth in the Bill conflicts with the definition of the same term in § 11-5-3 of the Code of West Virginia, which in some cases applies to the same property. References to the term "the year preceding the assessment year" are erroneous, and create flawed, arguably impossible, timing requirements for reviews of appraisals by the Tax Commissioner and for appeals of valuation by taxpayers.

For these reasons, I must veto Enrolled Committee Substitute for Senate Bill No. 484. Nevertheless, I urge the Legislature to amend the Bill and return it for approval.

Very truly yours,

Joe Manchin III
Governor

cc: The Honorable Richard Thompson
Speaker, House of Delegates
The Honorable Natalie E. Tennant
Secretary of State