

Senate Bill No. 551

(By Senator Hall)

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[Introduced February 18, 2011; referred to the Committee on the
Judiciary; and then to the Committee on Finance.]

A BILL to amend the Code of West Virginia, 1931, as amended, by
adding thereto a new article, designated §11-6L-1, §11-6L-2,
§11-6L-3, §11-6L-4, §11-6L-5 and §11-6L-6, all relating to the
method of valuation of certain mine safety equipment;
providing definitions; providing methodology for valuation of
certain mine safety equipment; stating that the initial
determination of valuation is to be made by the county
assessor; authorizing the protest and appeal of the assessor's
decision; and providing effective date.

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 article, designated §11-6L-1, §11-6L-2,
§11-6L-3, §11-6L-4, §11-6L-5 and §11-6L-6, all to read as follows:

ARTICLE 6L. VALUATION OF SPECIAL MINE SAFETY PROPERTY.

§11-6L-1. Short title.

1 This article shall be known and cited as the "Special Mine
2 Safety Property Valuation Act".

3 **§11-6L-2. Definitions.**

4 When used in this article, the term mine safety property means
5 those items delineated in section fifty-five, article two, chapter
6 twenty-two-a of this code, unless a different meaning is clearly
7 required by the context in which it is used.

8 **§11-6L-3. Valuation of special mine safety property.**

9 Notwithstanding any other provision of this code to the
10 contrary, the value of special mine safety property, for the
11 purpose of ad valorem property taxation under this chapter and
12 under article X of the Constitution of the State of West Virginia,
13 shall be its salvage value.

14 **§11-6L-4. Initial determination by county assessor.**

15 The assessor of the county in which a specific item of
16 property is located shall determine, in writing, whether that
17 specific item of property is special mine safety property subject
18 to valuation in accordance with this article. Upon making a
19 determination that a taxpayer has special mine safety property, the
20 county assessor shall notify the Tax Commissioner of that
21 determination and shall provide information as the Tax Commissioner
22 requires relating to that determination.

23 **§11-6L-5. Protest and appeal.**

24 At any time after the property is returned for taxation, but

1 prior to January 1 of the assessment year, any taxpayer may apply
2 to the county assessor for information regarding the issue of
3 whether any particular item or items of property constitute special
4 mine safety property under this article which is subject to
5 valuation in accordance with this article. If the taxpayer
6 believes that some portion of the taxpayer's property is subject to
7 the provisions of this article, and such property has not been
8 determined to be so by the county assessor, the taxpayer may file
9 objections in writing with the county assessor. The county
10 assessor shall decide the matter by either sustaining the protest
11 and making proper corrections or by stating, in writing if
12 requested, the reasons for the county assessor's refusal. The
13 county assessor may, and if the taxpayer requests, the county
14 assessor shall, before January 1 of the assessment year, certify
15 the question to the Tax Commissioner in a statement sworn to by
16 both parties, or if the parties are unable to agree, in separate
17 sworn statements. The sworn statement or statements shall contain
18 a full description of the property and its uses and any other
19 information the Tax Commissioner requires.

20 The Tax Commissioner shall, as soon as possible upon receipt
21 of the question, but in no case later than February 28 of the
22 assessment year, instruct the county assessor as to how the
23 property shall be treated. The instructions issued and forwarded
24 by mail to the county assessor are binding upon the county

1 assessor, but either the county assessor or the taxpayer may apply
2 to the circuit court of the county for review of the question of
3 the applicability of this article to the property in the same
4 fashion as is provided for appeals from the county commission in
5 section twenty-five, article three of this chapter. The Tax
6 Commissioner shall prescribe forms on which the questions under
7 this section shall be certified and the Tax Commissioner has the
8 authority to pursue any inquiry and procure any information which
9 may be necessary for disposition of the matter.

10 **§11-6L-6. Effective date.**

11 This article shall be effective for assessment years
12 commencing on and after July 1, 2011.

NOTE: The purpose of this bill is to ensure that mandated
mine safety equipment is assessed at salvage value.

This article is new; therefore, strike-throughs and
underscoring have been omitted.