

1 **ENROLLED**

2 COMMITTEE SUBSTITUTE

3 FOR

4 **H. B. 4068**

5 (By Delegates D. Poling, Longstreth, Ellem,
6 Morgan, Hamilton, Evans and Frazier)
7

8 [Passed March 10, 2012; in effect July 1, 2012]

9
10 AN ACT to amend and reenact §11-1C-5 of the Code of West Virginia,
11 1931, as amended; and to amend said code by adding thereto a
12 new section, designated §11-1C-5c, all relating to appraisal
13 value of certain motor vehicles for purposes of ad valorem
14 property taxes; providing that the minimum appraised value of
15 a motor vehicle is \$700 for purposes of ad valorem property
16 taxes; and providing that the appraised value of an antique
17 motor vehicle is \$5,000 for purposes of ad valorem property
18 taxes.

19 *Be it enacted by the Legislature of West Virginia:*

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

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

1 **ARTICLE 1C. FAIR AND EQUITABLE PROPERTY VALUATION.**

2 **§11-1C-5. Tax commissioner powers and duties.**

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

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

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

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

1 lowest values or sixty percent of \$700, whichever is higher.

2 (B) As to managed timberland as defined in section two of this
3 article, the Tax Commissioner shall provide a method to appraise
4 such property in the state so that all such property is valued in
5 the same manner no matter where it is situated in the state, which
6 shall be a valuation based on its use and productive potential as
7 managed timberland, which may be accorded special valuation as
8 forestlands as authorized by section fifty-three, article six of
9 the Constitution of West Virginia: *Provided*, That timberland that
10 does not qualify for identification as managed timberland shall be
11 valued at market value: *Provided, however*, That the Tax
12 Commissioner may not implement any rules or regulations in title
13 one hundred ten, which relate to valuation or classification of
14 timberland: *Provided further*, That on or before October 1, 1990,
15 the Tax Commissioner shall, in accordance with chapter twenty-nine-
16 a of this code, promulgate new rules relating to the valuation and
17 classification of timberland.

18 (C) As to farmland used, occupied and cultivated by an owner
19 or bona fide tenant, the Tax Commissioner shall provide a method to
20 appraise such property in the state so that all such property is
21 valued in the same manner no matter where it is situated in the
22 state, which valuation shall be arrived at according to the fair
23 and reasonable value of the property for the purpose for which it
24 is actually used regardless of what the value of the property would
25 be if used for some other purpose, in accordance with section one,
26 article three of this chapter and as authorized by subsection B,

1 section one-b, article X of the Constitution of West Virginia.

2 (D) As to public utility property, the Tax Commissioner shall
3 prescribe appropriate methods for the appraisal of the various
4 types of property subject to taxation as public utilities and the
5 types of property which are to be included in the operating
6 property of a public utility and thereby not subject to taxation by
7 the county assessor. Only parcels or other property, or portions
8 thereof, which are an integral part of the public utility's
9 function as a utility shall be included as operating property and
10 assessed by the board of public works under provisions of article
11 six of this chapter;

12 (3) Evaluate the performance of each assessor based upon the
13 criteria established by the commission and each county's approved
14 plan and take appropriate measures to require any assessor who does
15 not meet these criteria or adequately carry out the provisions of
16 the plan to correct any deficiencies. Such evaluation shall
17 include the periodic review of the progress of each assessor in
18 conducting the appraisals required in sections seven and nine of
19 this article and in following the approved valuation plan. If the
20 Tax Commissioner determines that an assessor has substantially
21 failed to perform the duties required by said sections, the Tax
22 Commissioner shall take all necessary steps, including the
23 appointment of one or more special assessors in accordance with the
24 provisions of section one, article three of this chapter, or
25 utilize such other authority as the commissioner has over county
26 assessors pursuant to other provisions of this code as may be

1 necessary to complete the tasks and duties imposed by this article:
2 *Provided*, That a writ of mandamus shall be the appropriate remedy
3 if the Tax Commissioner fails to perform his or her statutory duty
4 provided for in section five, article one of this chapter.

5 (4) Submit to the Legislature, on or before February 15 of
6 each year, a preliminary statewide aggregate tax revenue projection
7 and other information which shall assist the Legislature in its
8 deliberations regarding county board of education levy rates
9 pursuant to section six-f, article eight of this chapter, which
10 information shall include any amount of reduction required by said
11 section six-f;

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

16 (6) Establish by uniform rules a procedure for the sale of
17 computer generated material and appraisal manuals. Any funds
18 received as a result of the sale of such reproductions shall be
19 deposited to the appropriate account from which the payment for
20 reproduction is made.

21 (b) The Tax Commissioner may adopt any regulation adopted
22 prior to January 1, 1990, pursuant to article one-a of this
23 chapter, which adoption shall not constitute an implementation of
24 the statewide mass reappraisal of property. Such adoption,
25 including context modifications made necessary by the enactment of
26 this article, shall occur on or before July 1, 1991, through

1 inclusion in the plan required by section ten of this article or
2 inclusion in the minute record of the valuation commission. Upon
3 the adoption of any such regulations, any modification or repeal of
4 such regulation shall be in accordance with the provisions of
5 article three, chapter twenty-nine-a of this code.

6 **§11-1C-5c. Antique motor vehicle valuation for personal property**
7 **tax purposes.**

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