

1 **ENROLLED**

2 **COMMITTEE SUBSTITUTE**

3 **FOR**

4 **H. B. 2585**

5 (By Delegates Skaff, Craig, Smith, P., Poore, Guthrie, Hunt,
6 Reynolds, White, Raines and Nelson, E.)

7
8 [Passed April 9, 2013; in effect ninety days from passage.]

9
10 AN ACT to amend and reenact §11-3-15c and §11-3-15d of the Code of
11 West Virginia, 1931, as amended, relating to increasing the
12 time to file a petition for review or appeal in response to a
13 notice of an increased assessment of certain real and personal
14 property; and defining business day.

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

16 That §11-3-15c and §11-3-15d of the Code of West Virginia,
17 1931, as amended, be amended and reenacted to read as follows:

18 **ARTICLE 3. PROPERTY TAX ASSESSMENTS GENERALLY.**

19 **§11-3-15c. Petition for assessor review of improper valuation of
20 real property.**

21 (a) A taxpayer who is of the opinion that his or her real
22 property has been valued too high or otherwise improperly valued or
23 listed in the notice given as provided in section two-a of this
24 article may, but is not required to, file a petition for review

1 with the assessor on a written form prescribed by the Tax
2 Commissioner. This section shall not apply to industrial and
3 natural resource property appraised by the Tax Commissioner.

4 (b) The petition shall state the taxpayer's opinion of the
5 true and actual value of the property and substantial information
6 that justifies that opinion of value for the assessor to consider
7 for purposes of basing a change in classification or correction of
8 the valuation. For purposes of this subsection, the taxpayer shall
9 provide substantial information to justify the opinion of value by
10 stating the method or methods of valuation on which the opinion is
11 based:

12 (1) Under the income approach, including the information
13 required in section fifteen-e of this article;

14 (2) Under the market approach, including the true and actual
15 value of at least three comparable properties in the same
16 geographic area or the sale of the subject property; or

17 (3) Under the cost approach, including the replacement cost or
18 the cost to build or rebuild the property, plus the true and actual
19 value of the land.

20 (c) The petition may include more than one parcel of property
21 if they are part of the same economic unit according to the Tax
22 Commissioner's guidelines or if they are owned by the same owner,
23 have the same use, are appealed on the same basis and are located
24 in the same tax district or in contiguous tax districts of the

1 county, and are in a form prescribed by the Tax Commissioner.

2 (d) The petition shall be filed within eight business days
3 after the date the taxpayer receives the notice of increased
4 assessment under section two-a of this article or the notice of
5 increased value was published as a Class II-0 legal advertisement
6 as provided in that section. For purposes of this section,
7 'business day' means any day other than Saturday, Sunday or any
8 legal holiday set forth in section one, article two, chapter two of
9 this code.

10 **§11-3-15d. Administrative review of tangible personal property**
11 **valuation by assessor.**

12 (a) The owner of business tangible personal property that is
13 valued by the assessor or the person in whose possession it is
14 found on the assessment date may appeal to the assessor within
15 eight business days after the date the notice of increased
16 assessment required by section fifteen-b of this article was
17 received by filing a petition with the assessor on a form
18 prescribed by the Tax Commissioner. For purposes of this section,
19 'business day' means any day other than Saturday, Sunday or any
20 legal holiday set forth in section one, article two, chapter two of
21 this code. The petition shall set forth in writing:

- 22 (1) The taxpayer's opinion of the value of the tangible
23 personal property; and
24 (2) Substantial information that justifies the opinion of

1 value in order for the assessor to consider the information for the
2 purpose of basing a change in the valuation.

3 (b) The assessor shall rule on each petition no later than
4 February 10 of the tax year.

5 (c) The notice of the assessor's ruling provided under this
6 section shall be given in the same manner as prescribed in section
7 fifteen-h of this article.

8 (d) If the request of the petitioner is denied, in whole or in
9 part, the notice required by subsection (c) of this section shall
10 include the grounds for refusing to grant the request contained in
11 the petition.

12 (e) This section shall not apply to tangible personal property
13 appraised by the Tax Commissioner as part of an industrial or
14 natural resource property appraisal.