

1 COMMITTEE SUBSTITUTE

2 FOR

3 **H. B. 2585**

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

6  
7 (Originating in the House Committee on the Judiciary)

8 [March 1, 2013]

9  
10 A BILL 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 in response to notice of an increased  
13 assessment of certain real and personal property.

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

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

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

18 **§11-3-15c. Petition for assessor review of improper valuation of**  
19 **real property.**

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

1 Commissioner. This section shall not apply to industrial and  
2 natural resource property appraised by the Tax Commissioner.

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

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

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

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

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

1 (d) The petition shall be filed within ~~five~~ eight business  
2 days after the date the taxpayer receives the notice of increased  
3 assessment under section two-a of this article or the notice of  
4 increased value was published as a Class II-0 legal advertisement  
5 as provided in that section.

6 **§11-3-15d. Administrative review of tangible personal property**  
7 **valuation by assessor.**

8 (a) The owner of business tangible personal property that is  
9 valued by the assessor or the person in whose possession it is  
10 found on the assessment date may appeal to the assessor within ~~five~~  
11 eight business days after the date the notice of increased  
12 assessment required by section fifteen-b of this article was  
13 received by filing a petition with the assessor on a form  
14 prescribed by the Tax Commissioner. The petition shall set forth  
15 in writing:

16 (1) The taxpayer's opinion of the value of the tangible  
17 personal property; and

18 (2) Substantial information that justifies the opinion of  
19 value in order for the assessor to consider the information for the  
20 purpose of basing a change in the valuation.

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

23 (c) The notice of the assessor's ruling provided under this  
24 section shall be given in the same manner as prescribed in section

1 fifteen-h of this article.

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

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