

COMMITTEE SUBSTITUTE

FOR

**H. B. 2585**

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(BY DELEGATES SKAFF, CRAIG, SMITH, P., POORE, GUTHRIE, HUNT,  
REYNOLDS, WHITE, RAINES AND NELSON, E.)

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(Originating in the House Committee on the Judiciary)

[March 1, 2013]

A BILL to amend and reenact §11-3-15c and §11-3-15d of the Code of West Virginia, 1931, as amended, relating to increasing the time to file a petition in response to notice of an increased assessment of certain real and personal property.

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

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

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

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

1 (a) A taxpayer who is of the opinion that his or her real  
2 property has been valued too high or otherwise improperly  
3 valued or listed in the notice given as provided in section two-a  
4 of this article may, but is not required to, file a petition for  
5 review with the assessor on a written form prescribed by the Tax  
6 Commissioner. This section shall not apply to industrial and  
7 natural resource property appraised by the Tax Commissioner.

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

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

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

21 (3) Under the cost approach, including the replacement cost  
22 or the cost to build or rebuild the property, plus the true and  
23 actual value of the land.

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

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

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

1 (a) The owner of business tangible personal property that  
2 is valued by the assessor or the person in whose possession it

3 is found on the assessment date may appeal to the assessor  
4 within ~~five~~eight business days after the date the notice of  
5 increased assessment required by section fifteen-b of this  
6 article was received by filing a petition with the assessor on a  
7 form prescribed by the Tax Commissioner. The petition shall  
8 set forth in writing:

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

11 (2) Substantial information that justifies the opinion of  
12 value in order for the assessor to consider the information for  
13 the purpose of basing a change in the valuation.

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

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

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

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





