

SB 484 (veto)

FILED

2009 MAY -7 PM 3: 30

WEST VIRGINIA LEGISLATURE

OFFICE WEST VIRGINIA
SECRETARY OF STATE

SEVENTY-NINTH LEGISLATURE

REGULAR SESSION, 2009

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ENROLLED

COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 484

(SENATORS McCABE, PREZIOSO, FANNING,
BOLEY, PLYMALE, K. FACEMYER, WELLS
AND MINARD, *original sponsors*)

[Passed April 11, 2009; in effect ninety days from passage.]

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AN ACT to amend and reenact §11-3-1, §11-3-2a, §11-3-10, §11-3-12, §11-3-15, §11-3-19, §11-3-24, §11-3-24a and §11-3-25 of the Code of West Virginia, 1931, as amended; to amend said code by adding thereto eleven new sections, designated §11-3-15a, §11-3-15b, §11-3-15c, §11-3-15d, §11-3-15e, §11-3-15f, §11-3-15g, §11-3-15h, §11-3-15i, §11-3-25a and §11-3-32; and to amend said code by adding thereto a new article, designated §11-6J-1, §11-6J-2, §11-6J-3, §11-6J-4, §11-6J-5, §11-6J-6 and §11-6J-7, all relating to taxation of real and personal property for ad valorem property tax purposes; making technical corrections in certain code sections; accelerating date for issuance of notices of increase in assessed value of real property; updating forfeiture penalties for failure to file required

property tax reports and returns; clarifying report and return filing requirements; accelerating due dates for filing reports and returns; requiring assessors to notify owners of commercial business personal property of increases in assessed values for current assessment year by an established deadline; providing procedures for property owners to protest notices of assessed valuation; providing procedures for obtaining appropriate adjustments from county assessors; providing for appeal of protested assessments to county board of equalization and review and circuit court; providing for protest of classification or taxability to Tax Commissioner; providing methods for assessment of industrial property and natural resources property; establishing time and basis for assessments; providing for pertinent definitions; specifying form and manner of making returns; establishing criminal penalties for failure to file; providing for tentative appraisals by Tax Commissioner and notification to taxpayers; providing procedures for informal review of tentative appraisals; making of final appraisals; transmitting final appraisals to assessors; providing for appeals; authorizing reductions of assessments upon instruction of tax commissioner in certain circumstances; and specifying effective dates.

Be it enacted by the Legislature of West Virginia:

That §11-3-1, §11-3-2a, §11-3-10, §11-3-12, §11-3-15, §11-3-19, §11-3-24, §11-3-24a and §11-3-25 of the Code of West Virginia, 1931, as amended, be amended and reenacted; that said code be amended by adding thereto eleven new sections, designated §11-3-15a, §11-3-15b, §11-3-15c, §11-3-15d, §11-3-15e, §11-3-15f, §11-3-15g, §11-3-15h, §11-3-15i, §11-3-25a and §11-3-32; and that said code be amended by adding thereto a new article, designated §11-6J-1, §11-6J-2, §11-6J-3, §11-6J-4, §11-6J-5, §11-6J-6 and §11-6J-7, all to read as follows:

ARTICLE 3. PROPERTY TAX ASSESSMENTS GENERALLY.

§11-3-1. Time and basis of assessments; true and actual value; default; reassessment; special assessors; criminal penalty.

1 (a) All property, except public service businesses
2 assessed pursuant to article six of this chapter and indus-
3 trial property and natural resources property assessed
4 pursuant to article six-j of this chapter and section ten,
5 article one-c of this chapter, shall be assessed annually as
6 of July 1 at sixty percent of its true and actual value, that
7 is to say, at the price for which the property would sell if
8 voluntarily offered for sale by the owner thereof, upon the
9 terms as the property, the value of which is sought to be
10 ascertained, is usually sold, and not the price which might
11 be realized if the property were sold at a forced sale.

12 (b) Any conflicting provisions of subsection (a) of this
13 section notwithstanding, the true and actual value of all
14 property owned, used and occupied by the owner thereof
15 exclusively for residential purposes shall be arrived at by
16 giving primary, but not exclusive, consideration to the fair
17 and reasonable amount of income which the same might
18 be expected to earn, under normal conditions in the
19 locality wherein situated, if rented: *Provided*, That the
20 true and actual value of all farms used, occupied and
21 cultivated by their owners or bona fide tenants shall be
22 arrived at according to the fair and reasonable value of the
23 property for the purpose for which it is actually used
24 regardless of what the value of the property would be if
25 used for some other purpose; and that the true and actual
26 value shall be arrived at by giving consideration to the fair
27 and reasonable income which the same might be expected
28 to earn under normal conditions in the locality wherein
29 situated, if rented: *Provided, however*, That nothing herein
30 shall alter the method of assessment of lands or minerals
31 owned by domestic or foreign corporations.

32 (c) The taxes upon all property shall be paid by those
33 who are the owners thereof on the first day of the assess-
34 ment year whether it be assessed to them or others.

35 (d) If at any time after the beginning of the assessment
36 year, it be ascertained by the Tax Commissioner that the
37 assessor, or any of his or her deputies, is not complying
38 with this provision or that they have failed, neglected or
39 refused, or is failing, neglecting or refusing after five days'
40 notice to list and assess all property therein at sixty
41 percent of its true and actual value as determined under
42 this chapter, the Tax Commissioner may order and direct
43 a reassessment of any or all of the property in any county,
44 district or municipality, where any assessor, or deputy,
45 fails, neglects or refuses to assess the property in the
46 manner herein provided. And, for the purpose of making
47 assessment and correction of values, the Tax Commis-
48 sioner may appoint one or more special assessors, as
49 necessity may require, to make assessment in any county
50 and any such special assessor or assessors, as the case may
51 be, has the power and authority now vested by law in
52 assessors, and the work of such special assessor or asses-
53 sors shall be accepted and treated for all purposes by the
54 county boards of review and equalization and the levying
55 bodies, subject to any revisions of value on appeal, as the
56 true and lawful assessment of that year as to all property
57 valued by him or her or them. The Tax Commissioner
58 shall fix the compensation of all special assessors ap-
59 pointed, which, together with their actual expenses, shall
60 be paid out of the county fund by the county commission
61 of the county in which any such assessment is ordered,
62 upon the receipt of a certificate of the Tax Commissioner
63 filed with the clerk of the county commission showing the
64 amounts due and to whom payable, after such expenses
65 have been audited by the county commission.

66 (e) Any assessor who knowingly fails, neglects or
67 refuses to assess all the property of his or her county, as

68 herein provided, shall be guilty of malfeasance in office
69 and, upon conviction thereof, shall be fined not less than
70 \$100 nor more than \$500, or imprisoned not less than three
71 nor more than six months, or both, in the discretion of the
72 court, and upon conviction, shall be removed from office.

73 (f) For purposes of this article, the following terms have
74 the meaning ascribed to them in this section unless the
75 context in which the term is used clearly indicates that a
76 different meaning is intended by the Legislature:

77 (1) "Assessment year" means the twelve-month period
78 that begins on July 1 of the year preceding the tax year:
79 *Provided*, That in the case of industrial or natural re-
80 sources property appraised by the Tax Commissioner,
81 "assessment year" means the twelve-month period that
82 begins on the first day of January of the year preceding the
83 tax year.

84 (2) "Tax year" or "property tax year" means the
85 calendar year in which property taxes for that tax year are
86 first due to be paid.

87 (3) "Taxpayer" means the owner and any other person
88 in whose name the taxes on the subject property are
89 assessed.

**§11-3-2a. Notice of increased assessment required for real
property; exceptions to notice.**

1 (a) If the assessor determines the assessed valuation of
2 any item of real property appraised by him or her is more
3 than ten percent greater than the valuation assessed for
4 that item in the last tax year, the increase is \$1,000 or
5 more and the increase is entered in the property books as
6 provided in section nineteen of this article, the assessor
7 shall give notice of the increase to the person assessed or
8 the person controlling the property as provided in section
9 two of this article. The notice shall be given on or before

10 January 15 of the tax year and advise the person assessed
11 or the person controlling the property of his or her right to
12 appear and seek an adjustment in the assessment: *Pro-*
13 *vided*, That this notification requirement does not apply to
14 industrial or natural resources property appraised by the
15 Tax Commissioner under article six-j of this chapter
16 which is assessed at sixty percent of its appraised value as
17 determined by the Tax Commissioner. The notice shall be
18 made by first-class United States postage mailed to the
19 address of the person assessed or the person controlling
20 the property for payment of tax on the item in the previous
21 year, unless there was a general increase of the entire
22 valuation in any one or more tax districts in which case
23 the notice shall be by publication of the notice by a Class
24 II-0 legal advertisement in compliance with the provisions
25 of article three, chapter fifty-nine of this code. The area
26 for the publication is the county. The requirement of
27 notice under this section is satisfied and waived if per-
28 sonal notice of the increase is shown by:

29 (1) The taxpayer having signed the assessment form
30 after it had been completed showing the increase;

31 (2) Notice was given as provided in section three-a of
32 this article; or

33 (3) The person assessed executing acknowledgment of
34 the notice of the increase.

35 (b) During the initial reappraisal of all property under
36 section seven, article one-c of this chapter, the Tax
37 Commissioner and each county assessor shall send every
38 person owning or controlling property appraised by the
39 Tax Commissioner or the county assessor a pamphlet
40 which explains the reappraisal process and its equaliza-
41 tion goal in a detailed yet informal manner. The property
42 valuation training and procedures commission, created
43 under section three, article one-c of this chapter, shall
44 design the pamphlet for use in all counties while allowing

45 individual county information to be included if it deter-
46 mines that the information would improve understanding
47 of the process.

**§11-3-10. Failure to list property, etc.; collection of penalties
and forfeitures.**

1 (a) If any person, firm or corporation, including public
2 service corporations, whose duty it is by law to list any
3 real estate or personal property for taxation, refuses to
4 furnish a proper list thereof or refuse to list within the
5 time required by law, or if any person, firm or corporation,
6 including public service corporations, refuses to answer or
7 answers falsely any question asked by the assessor or by
8 the Tax Commissioner, or fails or refuses to deliver any
9 statement required by law, the person, firm or corporation
10 may forfeit, at the discretion of the assessor or the Tax
11 Commissioner for good cause shown, \$25 for a first failure
12 or refusal; \$50 for a second failure or refusal; and \$100 for
13 a third and each subsequent failure or refusal and for each
14 third or subsequent failure or refusal the person, firm or
15 corporation shall be denied all remedy provided by law for
16 the correction of any assessment made by the assessor or
17 by the board of public works.

18 (b) If any person, firm or corporation, including public
19 service corporations, required by law to make return of
20 property for taxation, whether the return is to be made to
21 the assessor, the Board of Public Works, or any other
22 assessing officer or body, fails to return a true list of all
23 property which should be assessed in this state, the person,
24 firm or corporation, in addition to all other penalties
25 provided by law, shall forfeit one percent of the value of
26 the property not yet returned and not otherwise taxed in
27 this state.

28 (c) A forfeiture as to all property aforesaid may be
29 enforced for any default occurring in any year not exceed-

30 ing five years immediately prior to the time the default is
31 discovered.

32 (d) Each failure to make a true return as herein re-
33 quired constitutes a separate offense, and a forfeiture shall
34 apply to each of them, but all forfeitures, to which the
35 same person, firm or corporation is liable, shall be en-
36 forced in one proceeding against the person, firm or
37 corporation, or against the estate of any deceased person,
38 and may not exceed five percent of the value of the
39 property not returned that is required to be returned for
40 taxation by this chapter.

41 (e) Forfeitures shall be collected as provided in article
42 two, chapter eleven-a of this code, the same as any tax
43 liability, against the defaulting taxpayer, or in case of a
44 decedent, against his or her personal representative. The
45 sheriff shall apportion such fund among the state, county,
46 district, school district and municipalities which would
47 have been entitled to the taxes upon the property if it had
48 been assessed, in proportion to the rates of taxation for
49 each levying unit for the year in which the judgment was
50 obtained bears to the sum of rates for all.

51 (f) When the list of property returned by the appraisers
52 of the estate of any deceased person shows an amount
53 greater than the last assessment list of real and tangible
54 personal property of the deceased person next preceding
55 the appraisal of his or her estate, it is prima facie evidence
56 that the deceased person returned an imperfect list of his
57 or her property: *Provided*, That any person liable for the
58 tax, or his or her personal representative, may always be
59 permitted to prove by competent evidence that the dis-
60 crepancy between the assessment list and the appraisal of
61 the estate is caused by a difference of valuation returned
62 by the assessor and that made by the appraisers of the
63 same property or by property acquired after assessment,
64 or that any property enumerated in the appraisers' list had

65 been otherwise listed for taxation, or that it was not liable
66 for taxation.

67 (g) Any judgment recovered under this section is a lien,
68 from the time of the service of the notice, upon all real
69 estate and personal property of the defaulting taxpayer,
70 owned at the time or subsequently acquired, in preference
71 to any other lien.

§11-3-12. Assessment of corporate property; reports to assessors by corporations.

1 (a) Each incorporated company, banking institution
2 and national banking association, foreign or domestic,
3 having its principal office or chief place of business in this
4 state, owning property subject to taxation in this state,
5 except railroad, telegraph and express companies, tele-
6 phone companies, pipeline, car line companies and other
7 public utility companies, shall annually, between the first
8 day of the assessment year and September 1, make a
9 written report, verified by the oath of the president or
10 chief accounting officer, to the assessor of the county in
11 which its principal office or chief place of business is
12 situated or in which property subject to taxation in this
13 state is located if the corporation does not have a principal
14 office or chief place of business in this state, showing the
15 following items: (1) The quantity, location and fair market
16 value of all of its real estate, and tax district or districts in
17 which it is located; and (2) the kinds, quantity and fair
18 market value of all its tangible property in each tax
19 district in which it is located.

20 (b) The oath required for this section shall be substan-
21 tially as follows:

22 State of West Virginia, County, ss:

23 I,, president (treasurer or manager) of
24 (here insert name of corporation), do solemnly swear (or

25 affirm) that the foregoing is, to the best of my knowledge
26 and judgment, true in all respects; that it contains a
27 statement of all the real estate and tangible personal
28 property that the value affixed to such property is, in my
29 opinion, its value, by which I mean the price at which it
30 would sell if voluntarily offered for sale on such terms as
31 are usually employed in selling such property, and not the
32 price which might be realized at a forced or auction sale;
33 and said corporation has not, to my knowledge, during the
34 sixty-day period immediately prior to the first day of the
35 assessment year converted any of its assets into
36 nontaxable securities or notes or other evidence of indebt-
37 edness for the purposes of evading the assessment of taxes
38 thereon; so help me, God.

39 The officer administering the oath shall append thereto
40 the following certificate:

41 Subscribed and sworn to before me by
42 this the day of....., 20
43

44 (c) The amendments to this section enacted in the year
45 2009 shall be effective for assessment years beginning on
46 and after July 1, 2010.

**§11-3-15. Assessment of capital used in trade or business by
natural persons or unincorporated businesses.**

1 (a) The value of the capital used by any individual or
2 firm not incorporated, in any trade or business taxable by
3 law, shall be ascertained in the following manner: The
4 owner, agent or chief accountant of every trade or busi-
5 ness, except the business of agriculture, carried on in any
6 county of the state, shall, annually, between the first day
7 of the assessment year and September 1 of the current
8 year, make a written report as of the first day of the

9 assessment year, to the assessor, verified by his or her
10 affidavit, showing the following matters and things:

11 (1) The amount, the true and actual value and classifi-
12 cation of all tangible personal property used in connection
13 with the trade or business, other than that regularly kept
14 for sale therein, including chattels real and personal;

15 (2) The true and actual value and classification of all
16 goods and property kept for sale and remaining unsold;
17 and

18 (3) The location, quantity, the true and actual value and
19 classification of all real estate owned by the individuals or
20 firm and used in the trade or business.

21 (b) The assessor shall, upon the receipt of such report,
22 properly verified, if the assessor is satisfied with the
23 correctness thereof, enter the real estate in the land book
24 of the county in the tax district wherein the same is
25 situated and assess the same with taxes, if not otherwise
26 assessed, to the owner thereof: *Provided*, That the personal
27 property mentioned in the report shall be entered in the
28 personal property book of the county for assessment with
29 taxes as follows: Items (1) and (2) shall be entered in the
30 tax districts where they are for the greater part of the year
31 kept of any or located; and item (3) shall be entered under
32 their appropriate heading, in the municipality or tax
33 district wherein the principal place of business of the
34 individual or firm is located in this state.

35 (c) If the assessor is not satisfied with the correctness of
36 the report, the assessor may proceed to ascertain a correct
37 list of the property on which the individual or firm is
38 liable to be assessed with taxes, and to value the same as
39 in other cases.

40 (d) The person making the report shall take and sub-
41 scribe an oath in substantially the following form:

42 I,, do solemnly swear (or affirm) that the
43 foregoing list is true and correct to the best of my knowl-
44 edge; that the value affixed to the property therein listed
45 I believe to be the true and actual value thereof; that none
46 of the assets belonging to (here state the name of individ-
47 ual or firm) and used in the business of (here describe the
48 business) have to my knowledge, since the first day of the
49 assessment year, been converted into nontaxable securities
50 for the purpose of evading the assessment of taxes thereon;
51 so help me, God.

52 The officer administering the oath shall append thereto
53 the following certificate:

54 Subscribed and sworn to before me by (here insert
55 affiant's name) this day of, 20

**§11-3-15a. Assessment of property of limited liability compa-
nies.**

1 Limited liability companies that elect to be treated as
2 a corporation for federal income tax purposes shall make
3 and file the report required of corporations in section
4 twelve of this article. Limited liability companies treated
5 as a partnership for federal income tax purposes shall
6 make and file the report required of partnerships in
7 section fifteen of this article. A limited liability company
8 that elects to be treated as a disregarded entity for federal
9 income tax purposes shall be treated as a disregarded
10 entity under this article and its owner shall make and file
11 the report required by section twelve or section fifteen of
12 this article depending upon whether the owner is a
13 corporation, a firm or an individual.

**§11-3-15b. Notice of increase in assessed value of business
personal property.**

1 (a) On or before January 15 of the tax year, the assessor
2 shall mail a notice of assessed value to any corporation,

3 partnership, limited partnership, limited liability com-
4 pany, firm, association, company or other form of organi-
5 zation engaging in business activity in the county showing
6 the aggregated assessed value of taxpayer's tangible
7 personal property situated in the county on July 1 of the
8 assessment year, if known, that is not appraised by the
9 Tax Commissioner: *Provided*, That notice is only required
10 if:

11 (1) The aggregated assessed value of taxpayer's tangible
12 personal property used in business activity is more than
13 ten percent greater than the aggregated assessed value of
14 the property in the prior tax year; and

15 (2) The aggregated assessed value of property has
16 increased by more than \$100,000 since the prior tax year.

17 However, this notification requirement does not apply
18 to industrial or natural resources personal property that is
19 appraised by the Tax Commissioner under article six-j of
20 this chapter which is assessed at sixty percent of its
21 appraised value as determined by the Tax Commissioner.

22 (b) The assessor shall include in the assessment notice:

23 (1) The assessed value of the property for the preceding
24 assessment year and the taxes levied on that value;

25 (2) The proposed assessed value of the property for the
26 current assessment year and that taxes that may be levied
27 on that value, assuming the levy rates are neither in-
28 creased or decreased;

29 (3) The classification of the property pursuant to
30 section one, Article X of the constitution of this state;

31 (4) The mailing date of the notice; and

32 (5) The last date on which the taxpayer may file a
33 petition for review with the assessor from the valuation or
34 classification assigned to the property.

35 (c) The notice required by this section shall be in
36 writing, in the form prescribed by the Tax Commissioner,
37 and mailed to the taxpayer's last known mailing address.

38 (d) No later than the sixteenth day of the tax year, the
39 assessor shall certify to the county commission and to the
40 Tax Commissioner the date on which all notices under this
41 section were mailed.

42 (e) After the mailing date of the notice any person who
43 owns, claims, possesses or controls property that is valued
44 by the assessor may inquire of and be advised by the
45 assessor as to the valuation of the property determined by
46 the assessor.

47 (f) The owner or person in possession of the tangible
48 personal property may petition the assessor for review as
49 provided in section fifteen-d of this article.

**§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
4 two-a of this article may, but is not required to, file a
5 petition for review with the assessor on a written form
6 prescribed by the Tax Commissioner. This section shall
7 not apply to industrial and natural resource property
8 appraised by the Tax Commissioner.

9 (b) The petition shall state the taxpayer's opinion of the
10 true and actual value of the property and substantial
11 information that justifies that opinion of value for the
12 assessor to consider for purposes of basing a change in
13 classification or correction of the valuation. For purposes

14 of this subsection, the taxpayer provides substantial
15 information to justify the opinion of value by stating the
16 method or methods of valuation on which the opinion is
17 based:

18 (1) Under the income approach, including the informa-
19 tion required in section fifteen-e of this article;

20 (2) Under the market approach, including the true and
21 actual value of at least one comparable property in the
22 same geographic area or the sale of the subject property;
23 or

24 (3) Under the cost approach, including the cost to build
25 or rebuild the property plus the true and actual value of
26 the land.

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

34 (d) The petition shall be filed within five days after the
35 date the taxpayer receives the notice of increased assess-
36 ment under section two-a of this article or the notice of
37 increased value was published as a Class II-0 legal adver-
38 tisement as provided in that section.

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

1 (a) The owner of business tangible personal property
2 that is valued by the assessor or the person in whose
3 possession it is found on July 1 of the assessment year may
4 appeal to the assessor within five days after the date the
5 notice of increased assessment required by section fif-
6 teen-b of this article was received by filing a petition with

7 the assessor on a form prescribed by the Tax Commis-
8 sioner. The petition shall 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
13 for the purpose of basing a change in the valuation.

14 (b) The assessor shall rule on each petition within five
15 days after it is filed.

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

**§11-3-15e. Contents of petition based on income approach to
value of real property.**

1 (a) A petition that is filed with the assessor under
2 section fifteen-c or fifteen-d of this article based on the
3 income approach to value shall include income and
4 expense data relating to the property for the three most
5 recent consecutive fiscal years of the petitioner ending on
6 or before June 30 preceding the then current assessment
7 year. If the income and expense data is available to the
8 petitioner, the petitioner shall file with the petition such
9 income and expense data as is available. The Tax Com-
10 missioner, by rule, may establish additional information to
11 be filed if the required income and expense data are not
12 available.

13 (b) If a petitioner under this article uses the income
14 approach to determine valuation, the petitioner, an officer
15 of a corporate petitioner, a general partner or a designated
16 agent shall file a sworn affidavit under penalty of perjury
17 that the information contained in the petition is true and
18 correct to the best of the petitioner's knowledge.

§11-3-15f. Rejection of petition for failure to include substantial information; amended petition; appeal.

1 If the assessor rejects a petition filed pursuant to
2 section fifteen-c, fifteen-d or fifteen-e of this article, the
3 petitioner may appeal to the county board of equalization
4 and review as provided in section twenty-four of this
5 article.

§11-3-15g. Meeting between assessor and petitioner.

1 (a) At the petitioner's written request, the assessor or a
2 member of his or her staff shall meet with the petitioner
3 and the petitioner's representative, if any, at a time and
4 place designated at least three working days in advance by
5 the assessor after the petition is filed.

6 (b) If the petitioner is unable to appear and meet with
7 the assessor at the time and place set by the assessor, the
8 petitioner may submit written evidence to support the
9 petition if it is submitted before the date of the meeting.

§11-3-15h. Ruling on petition.

1 (a) In all cases the assessor shall consider the petition
2 and shall rule on each petition filed pursuant to section
3 fifteen-c, fifteen-d or fifteen-e of this article by January
4 28 of the assessment year. Written notice shall be served
5 by regular mail on the person who filed the petition.

6 (b) In considering a petition filed pursuant to section
7 fifteen-c, fifteen-d or fifteen-e of this article, the assessor

8 shall consider the valuation fixed by the assessor on other
9 similar property that is similarly situated.

§11-3-15i. Petitioner's right to appeal.

1 (a) If the assessor grants the requested relief, the
2 petitioner may not appeal the ruling of the assessor.

3 (b) If the petitioner and the assessor reach an agreement
4 within five business days after the conclusion of the
5 meeting held as provided in section fifteen-g of this
6 article, both parties shall sign the agreement and both
7 parties waive the right to further appeal.

8 (c) If all or part of the petitioner's request under section
9 fifteen-c, fifteen-d or fifteen-e of this article is denied, the
10 assessor shall mail, on the date of the ruling, to the
11 petitioner at the address shown on the petition notice of
12 the grounds of the refusal to make the change or changes
13 requested in the petition. A petitioner whose request is
14 denied, in whole or in part, or a petitioner who does not
15 receive a response from the assessor by January 28, as
16 provided in section fifteen-h of this article, may file a
17 protest with the county commission sitting as a board of
18 equalization and review, as provided in section
19 twenty-four of this article.

Dax

**§11-3-19. Property books; time for completing; extension of
levies; copies.**

1 The assessor shall complete the assessment and make
2 up the assessor's official copy of the land and personal
3 property books in time to submit the same to the board of
4 equalization and review not later than February 1 of the
5 assessment year. The assessor shall, as soon as practicable
6 after the levy is laid, extend the levies on the land and
7 personal property books, and shall forthwith make three
8 copies of the land books and two copies of the personal
9 property books with the levies extended.

10 One of the copies of the land books shall be delivered to
11 the sheriff not later than June 7; one copy shall be deliv-
12 ered to the clerk of the county commission not later than
13 July 1; and one copy shall be sent to the State Auditor not
14 later than July 1. One of the copies of the personal
15 property books shall be delivered to the sheriff and one
16 copy shall be delivered to the clerk of the county commis-
17 sion on or before the same date fixed above for the deliv-
18 ery of the land books. The copies shall be official records
19 of the respective officers. The assessor may require the
20 written receipt of each of the officers. Before delivering
21 any of the copies the assessor shall make and subscribe the
22 following oath at the foot of each of them:

23 I,, assessor of the county of, do
24 solemnly swear, (or affirm) that in making the foregoing
25 assessment I have to the best of my knowledge and ability
26 pursued the law prescribing the duties of assessors and
27 that I have not been influenced in making the same by
28 fear, favor or partiality; so help me, God.

29
30 Assessor.

31 The officer administering the foregoing oath shall
32 append thereto a certificate in substantially the following
33 form:

34 Subscribed and sworn to before me, a for
35 the County of and State of West Virginia,
36 by, assessor for said county, this the
37 day of, 20.....

§11-3-24. Review and equalization by county commission.

1 (a) The county commission shall annually, not later
2 than the first day of February, meet as a board of equal-
3 ization and review for the purpose of reviewing and
4 equalizing the assessment made by the assessor. The

5 board shall not adjourn for longer than three business
6 days at a time until this work is completed and shall not
7 remain in session for a longer period than twenty-eight
8 days and shall not adjourn sine die before February 15.

9 (b) At the first meeting of the board, the assessor shall
10 submit the property books for the current year, which
11 shall be complete in every particular, except that the levies
12 shall not be extended. The assessor and the assessor's
13 assistants shall attend and render every assistance possible
14 in connection with the value of property assessed by them.

15 (c) The board shall proceed to examine and review the
16 property books, and shall add on the books the names of
17 persons, the value of personal property and the description
18 and value of real estate liable to assessment which was
19 omitted by the assessor. The board shall correct all errors
20 in the names of persons, in the description and valuation
21 of property, and shall cause to be done whatever else may
22 be necessary to make the assessed valuations comply with
23 the provisions of this chapter. But in no case shall any
24 question of classification or taxability be considered or
25 reviewed by the board.

26 (d) If the board determines that any property or interest
27 is assessed at more or less than sixty percent of its true
28 and actual value as determined under this chapter, it shall
29 fix it at sixty percent of its true and actual value. But no
30 assessment shall be increased without giving the taxpayer
31 at least five days' notice, in writing, of the intention to
32 make the increase and no assessment shall be greater than
33 sixty percent of the appraised value of property valued by
34 the Tax Commissioner.

35 (e) Service of notice of the increase upon the taxpayer
36 shall be sufficient, or upon his or her agent or attorney in
37 person, or if sent by registered or certified mail to the
38 property owner, his or her agent, or attorney, at the last
39 known mailing address of the person as shown in the

40 records of the assessor or the tax records of the county
41 sheriff. If such person cannot be found and has no last
42 known mailing address, then notice shall be given by
43 publication thereof as a Class I legal advertisement in
44 compliance with the provisions of article three, chapter
45 fifty-nine of this code and the publication area shall be the
46 county. The date of the publication shall be at least five
47 days, not including a Saturday, Sunday or legal holiday in
48 this state, prior to the increase. When the board intends to
49 increase the entire valuation in any one tax district by a
50 general increase, notice shall be given by publication
51 thereof as a Class II-0 legal advertisement in compliance
52 with the provisions of article three, chapter fifty-nine of
53 this code and the publication area shall be the county. The
54 date of the last publication shall be at least five days, not
55 including a Saturday, Sunday or legal holiday in this state,
56 prior to the meeting at which the increase in valuation is
57 ordered by the board. When an increase is made, the same
58 valuation shall not again be changed unless notice is again
59 given as heretofore provided.

60 The clerk of the county commission shall publish notice
61 of the time, place and general purpose of the meeting as a
62 Class II legal advertisement in compliance with the
63 provisions of article three, chapter fifty-nine of this code
64 and the publication area shall be the county. The expense
65 of publication shall be paid out of the county treasury.

66 (f) If a taxpayer fails to apply for relief at this meeting,
67 the taxpayer shall have waived the right to ask for correc-
68 tion in the assessment list for the current year, and shall
69 not thereafter be permitted to question the correctness of
70 the list as finally fixed by the board, except on appeal to
71 the circuit court or as otherwise provided in this article.
72 After the board completes the review and equalization of
73 the property books, a majority of the board shall sign a
74 statement that it is the completed assessment of the county

75 for the year; then the property books shall be delivered to
76 the assessor and the levies extended as provided by law.

**§11-3-24a. Protest of classification or taxability to assessor;
appeal to Tax Commissioner.**

1 (a) At any time after property is returned for taxation
2 and up to and including the time the property books are
3 before the county commission sitting as a board of equal-
4 ization and review, any taxpayer may apply to the assessor
5 for information regarding the classification and taxability
6 of the taxpayer's property. In case the taxpayer is dissat-
7 isfied with the classification of property assessed to the
8 taxpayer or believes that the property is exempt or
9 otherwise not subject to taxation, the taxpayer shall file
10 objections in writing with the assessor. The assessor shall
11 decide the question by either sustaining the protest and
12 making proper corrections, or by stating, in writing if
13 requested, the reasons for refusal to grant the protest.

14 (b) The assessor may, and if the taxpayer requests, the
15 assessor shall, certify the question to the Tax Commis-
16 sioner in a statement sworn to by both parties, or if the
17 parties are unable to agree, in separate sworn statements,
18 giving a full description of the property and any other
19 information which the Tax Commissioner may require.
20 The Tax Commissioner shall prescribe forms on which the
21 aforesaid question shall be certified and the Tax Commis-
22 sioner shall have the authority to pursue any inquiry and
23 procure any information which may be necessary for the
24 disposition of the issue.

25 (c) The Tax Commissioner shall, as soon as possible on
26 receipt of the question, but in no case later than February
27 28 of the assessment year, instruct the assessor as to how
28 the property shall be treated. The instructions issued and
29 forwarded by mail to the assessor shall be binding upon
30 the assessor, but either the assessor or the taxpayer may
31 apply to the circuit court of the county within thirty days

32 after receiving written notice of the Tax Commissioner's
33 ruling, for review of the question of classification or
34 taxability in the same fashion as is provided for appeals
35 from the county commission sitting as a board of equaliza-
36 tion and review in section twenty-five of this article.

37 (d) The amendments to this section enacted in the year
38 2009 shall apply to classification and taxability rulings
39 issued for taxes levied after December 31, 2009.

§11-3-25. Relief in circuit court against erroneous assessment.

1 (a) Any taxpayer claiming to be aggrieved by any
2 assessment in any land or personal property book of any
3 county who shall have appeared and contested the valua-
4 tion or whose assessment has been raised by the county
5 commission sitting as a board of equalization and review
6 above the assessment fixed by the assessor may, at any
7 time up to thirty days after the adjournment of the board,
8 apply for relief to the circuit court of the county in which
9 the property books are made out; but any person applying
10 for relief in circuit court shall, before any application is
11 heard, give ten days' notice to the prosecuting attorney of
12 the county, whose duty it shall be to attend to the interests
13 of the state, county and district in the matter, and the
14 prosecuting attorney shall give at least five days' notice of
15 hearing to the Tax Commissioner.

16 (b) The right of appeal from any assessment by the
17 board, as provided in this section, may be taken either by
18 the applicant or by the state, and in case the applicant, by
19 his or her agent or attorney, or the state, by its prosecuting
20 attorney or Tax Commissioner, desires to take an appeal
21 from the decision of the board, the party desiring to take
22 an appeal shall have the evidence taken at the hearing of
23 the application before the board, including a transcript of
24 all testimony and all papers, motions, documents, evidence
25 and records as were before the board, certified by the
26 county clerk and transmitted to the circuit court as

27 provided in section four, article three, chapter fifty-eight
28 of this code, except that, any other provision of this code
29 notwithstanding, the evidence shall be certified and
30 transmitted within thirty days after the petition for appeal
31 is filed with the court or judge, in vacation.

32 (c) If there was an appearance by or on behalf of the
33 taxpayer before the board, or if actual notice, certified by
34 the board, was given to the taxpayer, the appeal, when
35 allowed by the court or judge, in vacation, shall be deter-
36 mined by the court from the record as so certified: *Pro-*
37 *vided*, That in cases where the court determines that the
38 record made before the board is inadequate as a result of
39 the parties having had insufficient time to present evi-
40 dence at the hearing before the board to make a proper
41 record, as a result of the parties having received insuffi-
42 cient notice of changes in the assessed value of the prop-
43 erty to make a proper record at the hearing before the
44 board, as a result of irregularities in the procedures
45 followed at the hearing before the board, or for any other
46 reason not involving the negligence of the party alleging
47 that the record is inadequate, the court may supplement
48 the record to make it adequate by allowing the submission
49 of additional exhibits or additional testimony or may
50 remand the appeal back to the county commission of the
51 county in which the property is located, even after the
52 county commission has adjourned sine die as a board of
53 equalization and review for the tax year in which the
54 appeal arose, for the purpose of developing an adequate
55 record upon which the appeal can be decided. If, however,
56 there was no actual notice to the taxpayer, and no appear-
57 ance by or on behalf of the taxpayer before the board, the
58 matter shall be heard de novo by the circuit court.

59 (d) If, upon the hearing of appeal, it is determined that
60 any property has been assessed at more than sixty percent
61 of its true and actual value determined as provided in this
62 chapter, the circuit court shall, by an order entered of

63 record, correct the assessment, and fix the assessed value
64 of the property at sixty percent of its true and actual
65 value. A copy of the order or orders entered by the circuit
66 court reducing the valuation shall be certified to the
67 Auditor, if the order or orders pertain to real property, by
68 the clerk within twenty days after the entering of the
69 same, and every order or judgment shall show that the
70 prosecuting attorney or Tax Commissioner was present
71 and defended the interest of the state, county and district.
72 If it be ascertained that any property has been valued too
73 high, and that the taxpayer has paid the excess tax, it shall
74 be refunded to the taxpayer and if not paid, the taxpayer
75 shall be relieved from the payment thereof. If it is ascer-
76 tained that any property is valued too low, the circuit
77 court shall, by an order entered of record, correct the
78 valuation and fix it at sixty percent of its true and actual
79 value. A copy of any order entered by any circuit court
80 increasing the valuation of property shall be certified
81 within twenty days, if the order pertains to real property,
82 to the Auditor, the county clerk and the sheriff. However,
83 if the order pertains only to personal property, then the
84 copy shall be certified within twenty days to the county
85 clerk and to the sheriff and it shall be the duty of the
86 Auditor, the county clerk and the sheriff to charge the
87 taxpayer affected with the increase of taxes occasioned by
88 the increase of valuation by applying the rate of levies for
89 every purpose in the district where the property is situated
90 for the current year. The order shall also be filed in the
91 office of the Auditor and clerk of the county commission.
92 The circuit court shall review the record submitted from
93 the board. If the court determines that the record is
94 adequate, it shall establish a briefing and argument
95 schedule that will result in the appeal being submitted to
96 the court for decision within a reasonable time, but not to
97 exceed eight months after the appeal is filed. All final
98 decisions or orders of the circuit court shall be issued
99 within a reasonable time, not to exceed ninety days, from

100 the date the last brief is filed and the case is submitted to
101 the court for decision. The state or the aggrieved taxpayer
102 may appeal a question of valuation to the Supreme Court
103 of Appeals if the assessed value of the property is \$50,000
104 or more.

§11-3-25a. Payment of taxes that become due while appeal is pending.

1 (a) All taxes levied and assessed against the property
2 for the year on which a protest or an appeal has been filed
3 by the taxpayer as provided in section twenty-four of this
4 article shall be paid before they become delinquent. If the
5 taxes are not paid before becoming delinquent, the circuit
6 court, having jurisdiction of the appeal, as appropriate,
7 shall dismiss the appeal unless the delinquent taxes and
8 interest due are paid in full within thirty days after taxes
9 for the second half of the tax year become delinquent.

10 (b) In the event the order of a court becomes final and
11 the order results in an overpayment of taxes levied for the
12 tax year that have been paid to the sheriff, the amount of
13 the overpayment shall be refunded to the taxpayer if the
14 overpayment is \$25,000 or less within thirty days after the
15 decision or order becomes final. If the overpayment is
16 more than \$25,000, a credit in the amount or the overpay-
17 ment shall be established by the county sheriff and
18 allowed as a credit against taxes owed for up to the
19 following two tax years: *Provided*, That the county
20 commission may elect to refund the amount of overpay-
21 ment rather than having a credit established as provided
22 in this section. Whenever an overpayment is refunded or
23 credited under this section, the county shall pay interest at
24 the rate established in section seventeen and seventeen-a,
25 article ten of this chapter for overpayments of taxes
26 collected by the Tax Commissioner, which interest shall be
27 computed from the date the overpayment was received by
28 the sheriff to the date of the refund check or the date the

29 credit is actually taken against taxes that become due
30 after the order of the court becomes final.

§11-3-32. Effective date of amendments.

1 All amendments to this article adopted in the year 2009
2 shall apply to the assessment years beginning on or after
3 July 1, 2010.

**ARTICLE 6J. ASSESSMENT OF INDUSTRIAL PROPERTY AND NATURAL
RESOURCES PROPERTY.**

**§11-6J-1. Time and basis of assessments; true and actual value;
and returns of property to Tax Commissioner.**

1 (a) All industrial property and natural resources
2 property shall be assessed annually as of January 1 of the
3 year preceding the tax year at sixty percent of its true and
4 actual value as determined by the Tax Commissioner
5 under this article and under section ten, article one-c of
6 this chapter.

7 (b) If required by the Tax Commissioner, all owners or
8 operators of industrial property and natural resources
9 property shall, on or before May 1 of each year, make a
10 return to the Tax Commissioner and, if requested in
11 writing by the assessor of the county where situated, to the
12 county assessor, at a time and in the form specified by the
13 Tax Commissioner, of all industrial property or natural
14 resources property owned by them. Tax returns required
15 to be filed pursuant to this section may be filed electroni-
16 cally in the discretion of the Tax Commissioner. The Tax
17 Commissioner may require the filing of all information
18 which would be useful in valuing the property covered by
19 the returns. Upon written application by the taxpayer
20 filed prior to the due date of any return required to be
21 filed by this section, the Tax Commissioner may for
22 reasonable cause shown grant an extension of no more
23 than one month in the due date of any return.

24 (c) Assessments of property interests made pursuant to
25 this article shall not be combined with assessments of
26 property interests having a different assessment date.

§11-6J-2. Definitions.

1 As used in this article:

2 (1) "Active coal mining property" means a mineable
3 bed of coal on a property or portion of a property involved
4 in a permitted mining operation. Each and every bed of
5 coal being mined in a permitted mining operation is a
6 separate active mining property.

7 (2) "Industrial property" means the real and personal
8 property integrated as a functioning unit intended for the
9 assembling, processing and manufacturing of finished or
10 partially finished products.

11 (3) "Managed timberland" means surfacereal property,
12 except farm woodlots, of not less than ten contiguous acres
13 which is devoted primarily to forest use and which, in
14 consideration of its size, has sufficient numbers of com-
15 mercially valuable species of trees to constitute at least
16 forty percent normal stocking of forest trees which are
17 well distributed over the growing site, and that it is
18 certified as managed timberland by the Division of
19 Forestry.

20 (4) "Natural gas-producing property" means the
21 property from which natural gas has been produced or
22 extracted at any time during the calendar year preceding
23 January 1 assessment date. Natural gas producing-
24 property includes the property interest or interests under-
25 lying an area of up to one hundred twenty-five acres of
26 surface per well for property with active wells on the
27 parcel.

28 (5) "Natural resources property" means any of the
29 following: Active coal mining property, reserve coal

30 property, natural gas-producing property, oil-producing
31 property, managed timberland or other natural resources
32 property.

33 (6) "Oil-producing property" means property from
34 which oil has been produced or extracted at any time
35 during the calendar year preceding January 1 assessment
36 date. Oil-producing property includes the interest or
37 interests underlying an area of up to forty acres of surface
38 per well with one or more active wells on the parcel.

39 (7) "Operator" means an individual, limited liability
40 company, partnership, corporation, joint venture or other
41 enterprise which proposes to or does locate, drill, produce,
42 manage or abandon any oil and/or natural gas well or
43 which is engaged in actively obtaining or preparing to
44 obtain coal and/or its by-products from the earth's crust
45 on an active coal mining property.

46 (8) "Reserve coal property" means any property for
47 which coal rights are part of the owned estate and which
48 is not part of an active coal mining property.

**§11-6J-3. Form and manner of making return; failure to timely
make return; penalties.**

1 (a) All returns required to be made to the Tax Commis-
2 sioner under this article shall be made in conformity with
3 any reasonable requirements of the Tax Commissioner of
4 which the person making the return shall have had notice,
5 and shall be made upon forms prescribed by the Tax
6 Commissioner who is invested with full power and author-
7 ity to prescribe the forms as will be required from any
8 owner, operator or producer that may be of use to the Tax
9 Commissioner in determining the true and actual value of
10 the properties of the owners, operators or producers.

11 (b) All returns shall be signed and sworn to by the
12 owner, operator or producer if a natural person, or, if the

13 owner, operator or producer shall be a limited liability
14 company, corporation, partnership, joint venture or other
15 enterprise, shall be signed and sworn to by its president,
16 vice president, secretary or other individual authorized to
17 act on behalf of the taxpayer.

18 (c) If any owner, operator or producer fails to make a
19 return within the time required by section one of this
20 article, it shall be the duty of the Tax Commissioner to
21 take steps as necessary to compel compliance and to
22 enforce any and all penalties imposed by law for failure to
23 do so.

24 (d) Any owner, operator or producer, whether a natural
25 person, limited liability company, corporation, partner-
26 ship, joint venture or other enterprise, failing to make a
27 return as herein required shall be guilty of a misdemeanor
28 and, upon conviction thereof, fined \$100 for each month
29 the failure continues. In addition, any penalties provided
30 for in this chapter or elsewhere in this code relating to
31 failure to list any property or to file any return or report
32 for ad valorem taxation purposes may be applied to any
33 owner of property required to make a return pursuant to
34 this section.

**§11-6J-4. Review of returns; procuring information for tenta-
tive appraisals; tentative appraisals by Tax Com-
missioner; and notification to taxpayers.**

1 (a) All returns delivered to the Tax Commissioner shall
2 be examined by him or her, and if found insufficient in
3 form or in any respect defective, imperfect or not in
4 compliance with law, he or she shall compel the person
5 required to make it to do so in proper and sufficient form
6 and in all respects as required by law.

7 (b) If any owner, operator or producer fails to make a
8 required return, the Tax Commissioner shall proceed to

9 obtain the facts and information required to be furnished
10 by the returns.

11 (c) For the purposes of ascertaining the correctness of
12 any return filed pursuant to this article and/or of valuing
13 the property of any industrial taxpayer or natural re-
14 sources property owner or operator, the Tax Commissioner
15 may exercise all of the powers and authority granted to
16 him or her by sections five-a, five-b and five-c, article ten
17 of this chapter.

18 (d) Using information provided on the returns and all
19 other pertinent evidence, information and data he or she
20 has been able to procure, the Tax Commissioner shall
21 annually value and make tentative appraisals of all
22 industrial property and natural resources property as
23 provided in section ten, article one-c of this chapter.

24 (e) On or before September 15 of each year, the Tax
25 Commissioner shall complete the preparation of tentative
26 appraisals of all industrial property and natural resources
27 property and shall notify the owner or operator affected
28 thereby of the amount of such tentative appraisals.
29 Notification may, at the reasonable discretion of the Tax
30 Commissioner, be: (1) By written notice deposited in the
31 United States mail, addressed to the owner or operator at
32 the principal office or place of business of the owner or
33 operator; (2) by electronic notification; or (3) by any other
34 means designed to communicate the tentative appraisal
35 information to the owner or operator in a timely and
36 efficient manner and in a convenient useable form. The
37 Tax Commissioner shall retain in his or her office true
38 copies of tentative appraisals and of the underlying work
39 sheets used to compute the tentative appraisals, all of
40 which shall be available for inspection by any owner or
41 operator or his or her duly authorized representative.

§11-6J-5. Informal petition to Tax Commissioner for review of tentative appraisals.

1 (a) A taxpayer who is of the opinion that the tentative
2 appraisal of its industrial property or natural resources
3 property does not reflect the true and actual value of the
4 property or otherwise improperly valued property may,
5 after receiving its tentative appraisal and on or before
6 November 1 of the year preceding the assessment year,
7 informally petition the Tax Commissioner requesting a
8 review of the tentative appraisal. The Tax Commissioner
9 may require the petition be made on a written form
10 prescribed by the Tax Commissioner.

11 (b) At the petitioner's request, the Tax Commissioner or
12 his or her representative shall meet with the petitioner
13 and/or the petitioner's representative, if any, to discuss the
14 petition at a time and place designated at least five
15 working days in advance by the Tax Commissioner after
16 the petition is filed. If the petitioner is unable to appear
17 and meet with the Tax Commissioner at the time and place
18 set by the Tax Commissioner, the petitioner may submit
19 written evidence to support the petition if it is submitted
20 before the date of the meeting.

21 (c) The Tax Commissioner shall consider and rule on
22 each informal petition filed under this section on or before
23 December 15 of the year preceding the assessment year. If
24 the Tax Commissioner agrees with the petition he or she
25 shall modify the tentative appraisal accordingly. If the
26 Tax Commissioner does not agree with the petition, he or
27 she shall so notify the petitioner in writing.

§11-6J-6. Final appraisal of industrial property and natural resources property by Tax Commissioner; appraisals sent to assessors; appeals of Tax Commissioner's appraisals.

1 (a) The Tax Commissioner shall finalize the tentative
2 appraisals made pursuant to section three of this article

3 and make his or her final appraisals of industrial property
4 and natural resources property on or before December 15
5 of the year preceding the assessment year.

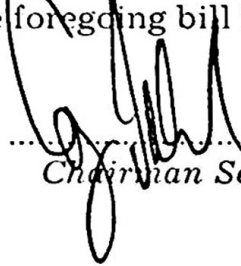
6 (b) On or before December 15 of the year preceding the
7 assessment year, the Tax Commissioner shall forward each
8 industrial property and natural resources property ap-
9 praisal to the county assessor of the county in which that
10 property is located and the assessor shall multiply each
11 appraisal by sixty percent and include the resulting
12 assessed value in the land book or the personal property
13 book, as appropriate for each tax year. The Tax Commis-
14 sioner shall supply supporting data that the assessor might
15 need to evaluate the appraisal.

16 (c) Any taxpayer claiming to be aggrieved by any
17 assessment made pursuant to this article may appeal the
18 assessment as provided under the provisions of article
19 three of this chapter: *Provided*, That if the assessment
20 exceeds sixty percent of the final appraisal by the Tax
21 Commissioner, the taxpayer may notify the Tax Commis-
22 sioner in writing of this error, whereupon the Tax Com-
23 missioner shall, if such error is confirmed by the Tax
24 Commissioner, instruct the assessor in writing to lower the
25 assessment to sixty percent of the final appraisal. The
26 assessor shall, upon receipt of such instruction from the
27 Tax Commissioner, lower the assessment as required.

§11-6J-7. Effective date.

1 The provisions of this article enacted in the year 2009
2 shall be effective for the tax year 2011 and thereafter.

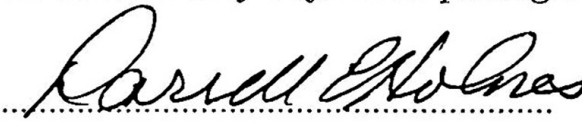
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


.....
Chairman Senate Committee


.....
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.


.....
Clerk of the Senate


.....
Clerk of the House of Delegates


.....
President of the Senate


.....
Speaker House of Delegates

The within *is disapproved* this the *7th*
May
Day of, 2009.


.....
Governor

PRESENTED TO THE
GOVERNOR

MAY 1 2009

Time 2:50 pm