

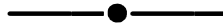
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OFFICE WEST VIRGINIA  
SECRETARY OF STATE

# WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 2012



# ENROLLED

COMMITTEE SUBSTITUTE

FOR

**House Bill No. 4068**

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



Passed March 10, 2012

To Take Effect July 1, 2012

HB 4068

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COMMITTEE SUBSTITUTE

FOR

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## H. B. 4068

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(BY DELEGATES D. POLING, LONGSTRETH, ELLEM,  
MORGAN, HAMILTON, EVANS AND FRAZIER)

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[Passed March 10, 2012; to take effect July 1, 2012]

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

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

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

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

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

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

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

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

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

9 (A) As to personal property, the Tax Commissioner shall  
10 provide a method to appraise each major specie of personal  
11 property in the state so that all such items of personal  
12 property are valued in the same manner no matter where  
13 situated in the state, shall transmit these methods to each  
14 county assessor who shall use these methods to value the  
15 various species of personal property. The Tax Commissioner  
16 shall periodically conduct such studies as are necessary to  
17 determine that such methods are being followed. Such  
18 method shall be in accordance with the provisions of article  
19 five of this chapter: *Provided*, That notwithstanding any  
20 other provision of this code to the contrary, all county  
21 assessors shall appraise motor vehicles as follows: The State  
22 Tax Commissioner shall annually compile a schedule of  
23 automobile values based upon the lowest values shown in a  
24 nationally accepted used car guide, which schedule shall be  
25 furnished to each assessor and shall be used by all county  
26 assessors to determine the assessed value for all motor  
27 vehicles in an amount equal to sixty percent of the lowest  
28 values or sixty percent of \$700, whichever is higher.

29 (B) As to managed timberland as defined in section two  
30 of this article, the Tax Commissioner shall provide a method  
31 to appraise such property in the state so that all such property  
32 is valued in the same manner no matter where it is situated in  
33 the state, which shall be a valuation based on its use and  
34 productive potential as managed timberland, which may be  
35 accorded special valuation as forestlands as authorized by  
36 section fifty-three, article six of the Constitution of West  
37 Virginia: *Provided*, That timberland that does not qualify for  
38 identification as managed timberland shall be valued at  
39 market value: *Provided, however*, That the Tax  
40 Commissioner may not implement any rules or regulations in  
41 title one hundred ten, which relate to valuation or  
42 classification of timberland: *Provided further*, That on or  
43 before October 1, 1990, the Tax Commissioner shall, in  
44 accordance with chapter twenty-nine-a of this code,  
45 promulgate new rules relating to the valuation and  
46 classification of timberland.

47 (C) As to farmland used, occupied and cultivated by an  
48 owner or bona fide tenant, the Tax Commissioner shall  
49 provide a method to appraise such property in the state so that  
50 all such property is valued in the same manner no matter  
51 where it is situated in the state, which valuation shall be  
52 arrived at according to the fair and reasonable value of the  
53 property for the purpose for which it is actually used  
54 regardless of what the value of the property would be if used  
55 for some other purpose, in accordance with section one,  
56 article three of this chapter and as authorized by subsection  
57 B, section one-b, article X of the Constitution of West  
58 Virginia.

59 (D) As to public utility property, the Tax Commissioner  
60 shall prescribe appropriate methods for the appraisal of the  
61 various types of property subject to taxation as public utilities  
62 and the types of property which are to be included in the

63 operating property of a public utility and thereby not subject  
64 to taxation by the county assessor. Only parcels or other  
65 property, or portions thereof, which are an integral part of the  
66 public utility's function as a utility shall be included as  
67 operating property and assessed by the board of public works  
68 under provisions of article six of this chapter;

69 (3) Evaluate the performance of each assessor based upon  
70 the criteria established by the commission and each county's  
71 approved plan and take appropriate measures to require any  
72 assessor who does not meet these criteria or adequately carry  
73 out the provisions of the plan to correct any deficiencies.  
74 Such evaluation shall include the periodic review of the  
75 progress of each assessor in conducting the appraisals  
76 required in sections seven and nine of this article and in  
77 following the approved valuation plan. If the Tax  
78 Commissioner determines that an assessor has substantially  
79 failed to perform the duties required by said sections, the Tax  
80 Commissioner shall take all necessary steps, including the  
81 appointment of one or more special assessors in accordance  
82 with the provisions of section one, article three of this  
83 chapter, or utilize such other authority as the commissioner  
84 has over county assessors pursuant to other provisions of this  
85 code as may be necessary to complete the tasks and duties  
86 imposed by this article: *Provided*, That a writ of mandamus  
87 shall be the appropriate remedy if the Tax Commissioner fails  
88 to perform his or her statutory duty provided for in section  
89 five, article one of this chapter.

90 (4) Submit to the Legislature, on or before February 15 of  
91 each year, a preliminary statewide aggregate tax revenue  
92 projection and other information which shall assist the  
93 Legislature in its deliberations regarding county board of  
94 education levy rates pursuant to section six-f, article eight of  
95 this chapter, which information shall include any amount of  
96 reduction required by said section six-f;

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

102 (6) Establish by uniform rules a procedure for the sale of  
103 computer generated material and appraisal manuals. Any  
104 funds received as a result of the sale of such reproductions  
105 shall be deposited to the appropriate account from which the  
106 payment for reproduction is made.

107 (b) The Tax Commissioner may adopt any regulation  
108 adopted prior to January 1, 1990, pursuant to article one-a of  
109 this chapter, which adoption shall not constitute an  
110 implementation of the statewide mass reappraisal of property.  
111 Such adoption, including context modifications made  
112 necessary by the enactment of this article, shall occur on or  
113 before July 1, 1991, through inclusion in the plan required by  
114 section ten of this article or inclusion in the minute record of  
115 the valuation commission. Upon the adoption of any such  
116 regulations, any modification or repeal of such regulation  
117 shall be in accordance with the provisions of article three,  
118 chapter twenty-nine-a of this code.

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

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

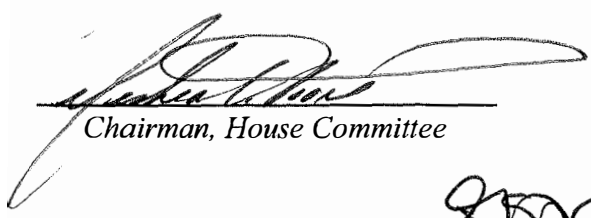
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7 [Enr. Com. Sub. for H. B. 4068

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

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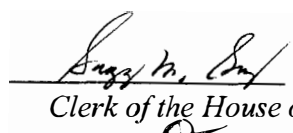
Chairman, House Committee



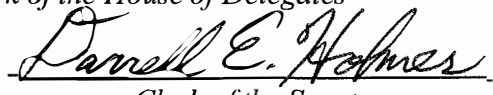
Chairman, Senate Committee

Originating in the House.

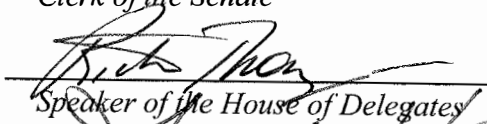
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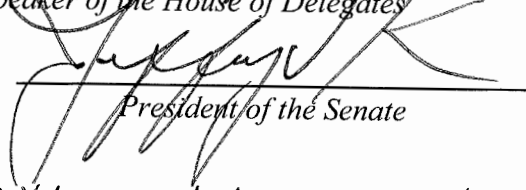
Clerk of the House of Delegates



Clerk of the Senate



Speaker of the House of Delegates



President of the Senate

The within is disapproved this the 16th  
day of March, 2012.



Governor

PRESENTED TO THE GOVERNOR

MAR 16 2012

Time 12:20 pm