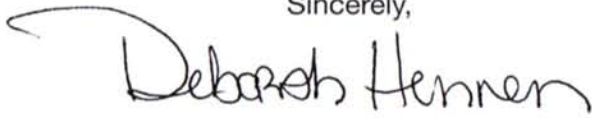


Dear Property Owner,

I have prepared this pamphlet in order to better inform Wirt County residents on the purpose and role of the Assessor's office. Our mission is clear and concise: to place a fair market value on real estate and personal property for both residences and businesses. It is my hope that you will come and visit us here at the Assessor's Office. If you have any questions please call the number provided on the back of this pamphlet. Thank you.

Sincerely,



Deborah A. Hennen

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## Real Property

Real property is defined as surface real estate, all buildings permanently affixed, and most mineral interests. Deputy Assessors are appointed by the Assessor and are granted the authority under the Assessor to conduct **appraisals (determination of value)**, which are usually done by visual inspection. Real property must be reappraised at least every 3 years. The deputies are responsible for both **residential and commercial real property**. They use many factors to determine fair market value: comparable sales, condition, desirability, and utility.

**The West Virginia State Code directs all Assessors to value property at market value (what the property will sell for on the open market with a willing buyer and seller) and will allow for only a 10% variation from the market value.** The West Virginia Department of Tax and Revenue audits all Assessors each year. During the audit the state randomly selects parcels located throughout each

county and verifies if the property is being properly valued at the Market Value.

**After the property has been appraised with a fair market value**, then the **assessed value** is determined. The **assessed value is 60%** of the appraised value (fair market value). For example: if a house is appraised (valued) at \$100,000, then the **assessed value** would be \$60,000. To determine your tax rate you multiply the assessed value by the levy rate. The assessed value and the levy rate (tax rate) determine how much you pay in taxes.

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## Your Rights

If property owners disagree with the appraisal of their property they should contact the Assessor's Office (number provided on back). If the property owner and the assessor cannot come to agreement on value, then the property owner has the right to ask for an appointment with the County Commission. This process occurs in February and is conducted by Board of Equalization and Review (County Commission). The board will hear a case on behalf of the taxpayer and rule to either agree with the Assessor's appraisal or lower the appraisal. Property owners should be well prepared with documentation of comparable sales and photos that support their position.

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## Personal Property

Examples of tangible personal property are: cars, trucks, motorcycles, boats, aircraft, machinery and equipment, utility trailers, furniture and fixtures (when used for profit).

Mobile homes are considered personal property when the mobile home owner does not own the land.

July 1 - October 1 is the Assessment period set by the WV State Legislature. During the **month of June** the Assessor's Office mails individual and business personal property

forms with an instruction sheet and return envelope. If the taxpayers do not receive this mailing they should call the Assessor's Office at 275-3192. The purpose of the assessment is to place value on personal property so that the Sheriff's Office can calculate the tax. It is West Virginia State Law that taxpayers **report personal property owned on July 1.**

**Due to State Law, taxpayers must give their Vehicle Identification Number (VIN), which is the serial number for your vehicle.** It can be found in three areas: your vehicle registration card, your certificate of insurance, and on the driver's side dashboard of your vehicle. My staff and I stand ready to assist you if you have any questions.

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## The Assessor

The primary role of the Assessor is to direct and oversee the process of placing fair market value on Real Property and Personal Property. **The Assessor does not determine the levy (tax rate) or collect any tax**, with the exception of the dog tax (explained later in this pamphlet).

The **levy rate (tax rate)** in Wirt County is determined by the (1) Wirt County Commission, the (2) Municipalities (city governments), and the (3) Wirt County Board of Education (determined by the WV legislature). The Wirt County Board of Education may also create an excess levy. Your tax rate is the sum of all individual levy rates.

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## Dog License

It is West Virginia State Law that dogs 6 months & older must have a license.

The fee is set at \$3.00 per dog and \$10.00 for a vicious dog in addition to the regular tag. Annually starting July 1, every dog in Wirt County must be licensed. If the dog has a current license, there is a 3 month

grace period to allow everyone enough time to purchase a license. Tags may be purchased in the Assessor's Office or by filling out a dog license application and the tag will be mailed to the owner after payment is received. If the owner fails or refuses to pay the tax, the maximum penalty is \$100.00.

## Classification of Property for Levy Purposes

For the purpose of levies, property shall be classified as follows:

- Class II: All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bona fide tenants.
- Class III: All real and personal property situated outside of municipalities exclusive of Classes I and II. For example, real property that is vacant or rented.
- Class IV: All real and personal property situated inside of municipalities, exclusive of Classes I and II. For example, real property that is vacant or rented.

## Farm Use Valuation

Land of 5 acres or more that is cultivated for agricultural production or used for grazing purposes may qualify for farm use valuation.

The farm use valuation gives the applicant a substantial discount on the land itself. The home site and all other buildings are excluded from the discount. The applicant must show evidence that the farm produces a minimum of \$1,000 crop value. However, less than 5 acres may qualify if sales are at least \$500. This amount may be used for your

own consumption if you are able to show the potential for resale. Farm use applications are mailed out during the end of June and must be completed and returned to the Assessor's Office no later than September 1 of the calendar year. If you think you may qualify, then I encourage you to call.

## Homestead Exemption

Persons who are 65 years of age or older, or permanently and totally disabled, are entitled to an exemption from property taxes on the first \$20,000 of assessed value on their owner occupied residence.

Persons requesting the Homestead exemption must apply at the Assessor's Office between July 1 and December 1 if he/she will be 65 or older before July 1 of the following year. Applicants must occupy their home for more than 6 consecutive months each year and show proof of legal residency. If denied, he/she may appeal to the County Commission within thirty (30) days.

Assessor .....275-3192  
Deborah A. Hennen

# Your Guide for Real and Personal Property



*Deborah A. Hennen*  
Assessor