WEST VIRGINIA

SECRETARY OF STATE

KEN HECHLER

ADMINISTRATIVE LAW DIVISION

Form #2

FILED

1989 JUL 27 M 10: 54

OFFICE OF MEST VIRGINIA
SECRETARY DE STATE

NOTICE OF A COMMENT PERIOD ON A PROPOSED RULE

AGENCY: STATE TAX DEPARTMENT	TTTLE NUMBER: 110
RULE TYPE: LEGISLATIVE	; CITE AUTHORITY W.VA. CODE \$\$ 11-6B-9 AND
AMENDMENT TO AN EXISTING RULE: YES_	NOX29A-3-15
IF YES, SERIES NUMBER OF RULE BEING AT	MENDED:
TITLE OF RULE BEING AMENDED):
IF NO, SERIES NUMBER OF NEW RULE BEIN	IG PROPOSED: 6B
TITLE OF RULE BEING PROPOSEI	D: PROCEDURE FOR COUNTY COMMISSION
REVIEW AND DETERMINATION	OF CLAIMS FOR HOMESTEAD PROPERTY TAX EXEMPTIONS
	PERIOD HAS BEEN ESTABLISHED DURING WHICH ENTS CONCERNING THESE PROPOSED RULES. THIS 29, 1989 AT5:00 P.M.
ONLY WRITTEN COMMENTS WILL BE ACCEP	TED AND ARE TO BE MAILED TO THE FOLLOWING
ADDRESS.	um English de Europe (1997), in the control of the
STATE TAX DEPARTMENT	
LEGAL DIVISION	
P. O. DRAWER 1005	THE ISSUES TO BE HEARD SHALL BE LIMITED TO THIS PROPOSED RULE.
CHARLESTON, WV 25324-1005	half Tremen
ATTACH A BRIEF SUM	CHARLES LORENSEN, SECRETARY DEPARTMENT OF TAX AND REVENUE IMARY OF YOUR PROPOSAL

FISCAL NOTE FOR PROPOSED RULES

Rule	Title: _	PROCEDURE FOR FOR HOMESTEAD				inat i 5n JUL 27 d		
Туре	of Rule:	X Le	egislative.	Inter	gretiverg	E OF MESP	対象登録dural STATE	
Agen	cy: <u>Tax</u>	Department	Address:	State Car	oitol; Cha	rlesto	n, WV 25305	** ***
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1.	Effect Proposed				FIS Current		AR Thereafter	
				ė		- ! :	ę	

1.	Effect of Proposed Rule	ANNUAL Increase Decrease		,	SCAL YE Next	EAR Thereafter
	Estimated Total Cost	\$	\$	\$	\$	\$
	Personal Services	-0-	-0-	-0-	-0-	-0-
	Current Expense	-0-	-0-	-0-	-0-	-0-
	Repairs and Alterations	-0-	-0-	-0-	-0-	-0-
	Equipment	-0-	-0-	-0-	-0-	-0-
	Other	-0-	-0-	-0	0-	_0-

2. Explanation of above estimates:

THE FISCAL IMPACT OF THE LEGISLATIVE RULE SHOULD NOT VARY FROM THAT ENVISIONED BY THE LEGISLATURE WHEN IT ENACTED COMMITTEE SUBSTITUTE FOR HOUSE BILL 2703.

3. Objectives of these rules:

BECAUSE OF CONCERNS BY TAXPAYERS, TAX ADMINISTRATORS AND LEGISLATORS RELATIVE TO THE APPLICATION OF COMMITTEE SUBSTITUTE FOR HOUSE BILL 2703, THESE EMERGENCY REGULATIONS WILL HOLD THE AMNEDMENT IN ABEYANCE UNTIL THE LEGISLATURE HAS THE OPPORTUNITY TO MAKE APPROPRIATE STATUTORY CHANGES.

FILED

EMERGENCY WEST VIRGINIA LEGISLATIVE REGULATIONS DEPARTMENT OF TAX AND REVENUE TITLE 110 SERIES 6B 1989

1989 JUL 27 AM 10: 54

OFFICE OF WEST VIRGINIA SECRETARY OF STATE

FILED: July 27, 1989

§ 110-6B-1. General.

- 1.1 Type of Regulation. These regulations are emergency legislative regulations as defined in W. Va. Code § 29A-3-1 $\underline{\text{et}}$ $\underline{\text{seq}}$.
- 1.2 <u>Scope</u>. These emergency legislative regulations provide guidelines to be followed whenever a county assessor denies an application for the Homestead Property Tax Exemption pursuant to West Virginia Code § 11-6B-5, direct that denials which are due to application of Committee Substitute for House Bill 2703 as passed in the 1989 legislative session be considered as automatically-appealed under West Virginia Code § 11-6B-6, and direct that county commissions delay determination of such appeals until January 31, 1990, even though W. Va. Code § 11-6B-6 generally requires the county commissions to decide these appeals within sixty (60) days after they are filed.
 - 1.3 Authority. West Virginia Code § 11-6B-9 and § 29A-3-15.
 - 1.4 Filing Date. July 27, 1989.
 - 1.5 Effective Date. July 27, 1989 through June 30, 1990.

§ 110-6B-2. Notice Of Denial Of Exemption.

- 2.1 Any claimant aggrieved by the denial of his or her claim for a homestead property tax exemption, or the subsequent denial of his or her exemption, may appeal to the county commission within thirty (30) days after receipt of written notice by the assessor explaining why the exemption was denied.
- 2.2 Whenever an application for the homestead exemption for the 1990 tax year is denied by the assessor due to enactment of Committee Substitute for House Bill 2703, all applications so denied shall automatically be deemed as appealed to the county commission.

§ 110-68-3. Review Of Appeals, Extension Of Time For County Commissions To Issue Determination.

3.1 Whenever a denial of a claim for exemption has been based upon the claimant not satisfying the criteria listed below in the following Section 3.2 of these regulations, the county commission shall review the appeal but withhold making a determination until January 31, 1990.

- Department of Tax and Revenue
 Title 110
 Series 6B
 - 3.2 Whenever a claim for exemption has been denied due to:
 - 3.2.1 failure of the owner to have legally resided in this State for the four consecutive taxable years prior to filing a claim,
 - 3.2.2 failure to provide proof of residency, or
 - 3.2.3 failure of the claimant to show proof of having paid taxes on any homestead in this State for the four taxable years prior to filing a claim,

county commission judgments shall be made according to the provisions of West Virginia Code § 11-6B-1 et seq. as they may exist on January 31, 1990.

3.3 Whenever a claim for exemption has been denied for reasons other than those listed in Section 3.2 above, the county commission shall review the appeal and issue its determination with sixty (60) days after the appeal is filed, but no later than January 31, 1990.