

Form #7

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

Charles Lorensen
CHARLES LORENSEN, SECRETARY
DEPARTMENT OF TAX AND REVENUE

FISCAL NOTE FOR PROPOSED RULES

PROCEDURE FOR COUNTY COMMISSION REVIEW AND DETERMINATION OF CLAIMS
FOR HOMESTEAD PROPERTY TAX EXEMPTIONS

Rule Title: _____ 1989 JUL 27 AM 10:54

Type of Rule: X Legislative Interpretive Procedural

Agency: Tax Department Address: State Capitol; Charleston, WV 25305

1. Effect of Proposed Rule	ANNUAL		FISCAL YEAR		
	Increase	Decrease	Current	Next	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 AMENDMENT IN ABEYANCE UNTIL THE LEGISLATURE HAS THE OPPORTUNITY TO MAKE APPROPRIATE STATUTORY CHANGES.

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

FILED

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§ 110-6B-1. General.

1.1 Type of Regulation. - These regulations are emergency legislative regulations as defined in W. Va. Code § 29A-3-1 et seq.

1.2 Scope. - 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.

§ 110-6B-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.

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.