

WEST VIRGINIA  
SECRETARY OF STATE  
KEN HECHLER  
ADMINISTRATIVE LAW DIVISION

Form #3

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FILED  
1989 OCT -6 AM 9:45  
OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

NOTICE OF AGENCY APPROVAL OF A PROPOSED RULE  
AND  
FILING WITH THE LEGISLATIVE RULE-MAKING REVIEW COMMITTEE

AGENCY: DEPARTMENT OF TAX AND REVENUE TITLE NUMBER: 110

CITE AUTHORITY W. VA. CODE §§ 11-6B-9 AND 29A-3-1 ET. SEQ.

AMENDMENT TO AN EXISTING RULE: YES  NO

IF YES, SERIES NUMBER OF RULE BEING AMENDED: \_\_\_\_\_

TITLE OF RULE BEING AMENDED: \_\_\_\_\_

IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED: 6B

TITLE OF RULE BEING PROPOSED: PROCEDURES FOR COUNTY COMMISSION

REVIEW AND DETERMINATION OF CLAIMS FOR HOMESTEAD PROPERTY TAX EXEMPTIONS.

THE ABOVE PROPOSED LEGISLATIVE RULE HAVING GONE TO A PUBLIC HEARING OR A PUBLIC COMMENT PERIOD IS HEREBY APPROVED BY THE PROMULGATING AGENCY FOR FILING WITH THE SECRETARY OF STATE AND THE LEGISLATIVE RULE MAKING REVIEW COMMITTEE FOR THEIR REVIEW.



CHARLES O. LORENSEN  
STATE TAX COMMISSIONER



State of West Virginia  
Department of Tax and Revenue

Charleston 25305

GASTON CAPERTON  
GOVERNOR

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SECRETARY OF STATE

CHARLES O. LORENSEN  
SECRETARY

CONSENT TO PROPOSAL OF RULE

To Whom It May Concern:

Pursuant to West Virginia Code § 5F-2-2(a)(12), the undersigned hereby grants consent to the proposal of the following rule proposed by the Tax Commissioner of the State of West Virginia: Title 110; Series 6B; Procedures for County Commission Review and Determination of Claims for Homestead Property Tax Exemptions.

Signed this 5th day of October, 1989.

A handwritten signature in cursive script, reading "Charles O. Lorensen", written over a horizontal line.

CHARLES O. LORENSEN  
Secretary of Tax and Revenue

FISCAL NOTE FOR PROPOSED RULES

FILED

Rule Title: PROCEDURE FOR COUNTY COMMISSION REVIEW AND DETERMINATION OF CLAIMS, FOR HOMESTEAD PROPERTY TAX EXEMPTIONS 1989 OCT -6 AM 9:45

Type of Rule: X Legislative        Interpretive        Procedural

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

OFFICE OF WEST VIRGINIA SECRETARY OF STATE

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.



State of West Virginia  
Department of Tax and Revenue

Charleston 25305

GASTON CAPERTON  
GOVERNOR

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1989 OCT -6 AM 9:45

OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE  
CHARLES O. LORENSEN  
SECRETARY

DATE: OCTOBER 6, 1989

TO: LEGISLATIVE RULE-MAKING REVIEW COMMITTEE

FROM: DEPARTMENT OF TAX AND REVENUE

LEGISLATIVE RULE TITLE: PROCEDURES FOR COUNTY COMMISSION REVIEW  
AND DETERMINATION OF CLAIMS FOR HOMESTEAD  
PROPERTY TAX EXEMPTIONS

- 
1. Authorizing statute(s) citation: W. Va. Code §§ 11-6B-9 and 29A-3-1 et seq.
  2.
    - a. Date filed in State Register with Notice of Public Comment Period: July 27, 1989
    - b. What other notice, including advertising, did you give of the public comment period? None
    - c. Date of public comment period: July 27, 1989 through August 29, 1989.
    - d. Attach list of persons who provided comments received, amendments, reasons for amendments.  
  
Attached \_\_\_\_\_ No comments received X
    - e. Date you filed in State Register the agency approved proposed Legislative Rule following the public comment period: (be exact) October 6, 1989
    - f. Name and phone number of agency person to contact for additional information: John Montgomery - 348-5330

SUMMARY OF RULE

FILED

1989 OCT -6 AM 9:45

This proposed rule provides guidelines to be followed whenever a county assessor denies an application for Homestead Property Tax Exemption pursuant to W. Va. Code § 11-6B-5.

SECRETARY OF STATE

FILED

1989 OCT -6 AM 9:45

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

OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

FILED: October 6, 1989

**§ 110-6B-1. General.**

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

1.2 Scope. - These 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. - October 6, 1989.

1.5 Effective Date. - Upon passage by the Legislature; however, these regulations are repealed effective 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.