

Monongalia County Assessor
Monongalia County Court House
243 High Street, Room 335
Morgantown, WV 26505

Patrick Tenney, Chief Deputy/Farms
ptenney@assessor.org, 304-291-7225

Vicki McCord, Administrative Professional
vmccord@assessor.org, 304-281-7226

Personal Property

Dog Tax/Tags 304-284-7308

Real Property

Homestead Exemption 304-284-7307

Minerals 304-291-7228

Fax 304-291-7220

How to Estimate Your Real Estate Tax

The formula to estimate your tax is:

Market Value \times 60% = Assessed Value

Assessed Value \times Levy Rate = Tax

Example of Class II (Owner-occupied) for City of Morgantown:

$\$60,000 \times 60\% = \$36,000$ = Assessed Value

$\$36,000 \times$ Current Class II Levy Rate = Taxes

If you are entitled to Homestead Exemption, subtract \$20,000 from Assessed Value. For example:

$\$36,000 - \$20,000$ (Homestead Exemption) = \$16,000

Then $\$16,000 \times$ Current Class II Levy Rate = Taxes

$$\frac{\text{Market Value of Your House}}{\text{Assessed Value}} \times 60\% = \frac{\text{Assessed Value}}{\text{Market Value of Your House}}$$

$$\frac{\text{Assessed Value}}{\text{Class II Levy Rate}} \times = \frac{\text{Tax (One Year)}}{\text{Assessed Value}}$$

Mobile Homes

Mobile Homes as Personal Property: Mobile Homes located on land not owned by the owner of the mobile homes shall be assessed to the owner of the mobile homes on the Personal Property Books.

Mobile Homes as Real Property: Normally, if the owner of a mobile home, who also owns the land on which it sets, places it on a constructed foundation and builds steps, a patio, etc., that mobile home is considered to be in a permanent location and is assessed as real property.

Important Dates to Remember

July 1 - Taxes are assessed to owner of record on July 1 for real and personal property.

Sept. 1 - Application for Managed Timberland due in Charleston. First half taxes due for 2.5% discount. New farm decals are to be on vehicles.

Sept. 1 - Business Personal Property Returns are due.

Sept. 1 - WV Farm Use Application due in Assessor's Office.

Oct. 1 - Personal Property Assessment Returns due in Assessor's Office. Dog tags must be purchased from Assessor. Mobile Home Court owners' lists due in Assessor's Office.

Dec. 1 - Homestead Exemption Applications are due.

Jan. 1 - Appeals to Assessor on value must be completed.

Feb. 1 - Board of Equalization and Review meets to hear appeals of value. Appointments are required.

Mar. 1 - Second half taxes are due for 2.5% discount.

Apr. 30 - Last day to pay taxes without penalty.

RATE ON EACH \$100.00 VALUATION MONONGALIA COUNTY 2025

Class II

District / Municipality	State	County	County Excess	School	Municipal	Total
Battelle	0.005	0.22	0.0946	0.7488		1.0684
Cass	0.005	0.22	0.0946	0.7488		1.0684
Clay	0.005	0.22	0.0946	0.7488		1.0684
Clinton	0.005	0.22	0.0946	0.7488		1.0684
Grant	0.005	0.22	0.0946	0.7488		1.0684
Morgan	0.005	0.22	0.0946	0.7488		1.0684
Osage	0.005	0.22	0.0946	0.7488		1.0684
Union	0.005	0.22	0.0946	0.7488		1.0684
Blacksville	0.005	0.22	0.0946	0.7488	0.25	1.3184
Granville	0.005	0.22	0.0946	0.7488	0.25	1.3184
Star City	0.005	0.22	0.0946	0.7488	0.25	1.3184
Westover	0.005	0.22	0.0946	0.7488	0.25	1.3184
Morgantown	0.005	0.22	0.0946	0.7488	0.25	1.3184

Classes III & IV

District / Municipality	State	County	County Excess	School	Municipal	Total
Battelle	0.01	0.44	0.1892	1.4976		2.1368
Cass	0.01	0.44	0.1892	1.4976		2.1368
Clay	0.01	0.44	0.1892	1.4976		2.1368
Clinton	0.01	0.44	0.1892	1.4976		2.1368
Grant	0.01	0.44	0.1892	1.4976		2.1368
Morgan	0.01	0.44	0.1892	1.4976		2.1368
Osage	0.01	0.44	0.1892	1.4976		2.1368
Union	0.01	0.44	0.1892	1.4976		2.1368
Blacksville	0.01	0.44	0.1892	1.4976	0.5	2.6368
Granville	0.01	0.44	0.1892	1.4976	0.5	2.6368
Star City	0.01	0.44	0.1892	1.4976	0.5	2.6368
Westover	0.01	0.44	0.1892	1.4976	0.5	2.6368
Morgantown	0.01	0.44	0.1892	1.4976	0.5	2.6368

Assessor's Office Website

at Assessor.org

Individual Personal Property Assessment Returns can be completed online. Go to Assessor.org and click "File Online" on either the homepage or "Personal Property" section. If you have received a paper assessment but still wish to file online, please do not return the paper form.

The Assessor's website provides access to ownership records through the "Map Card" database, including the following:

- Owners' names, deed book and page numbers, recording dates and descriptions for the parcels along with direct links to the tax maps (scanned as TIF images)
- Scanned map cards, transfer / parcel notes
- Links to the Sheriff's Tax Records web page; all accessible from the Parcel Detail page of the Database
- Current and archived tax maps in the "Tax Map" section
- Current and archived levy rates, as well as information for individual and business taxpayers

Dog Tax/License Fees

Some reminders about dog ownership in Monongalia County:

- The Assessor's Office collects a head tax of \$3 on each owned dog, six months or older, located within the County.
- An additional head tax of \$3 is owed on each owned dog, six months or older, located within the city limits of Morgantown, Westover, Star City, or Granville.
- Service dogs are tax exempt.
- Dogs known to be vicious or trained as attack or guard dogs require an additional \$10 license.
- Unlicensed dogs found by the county dog warden will be impounded. Owners are subject to fines and pound fees.
- The City of Morgantown has a "scoop" law. Please remember to clean up after your dog.

Notice of Building or Real Property Improvement

All individuals or contractors who erect, add, enlarge, move, alter, convert, remodel or build whereby the value increases by more than \$1,000 must notify the Assessor on Form 12:75 within 60 days from the date the work has commenced. If a municipality permit has been obtained this will be sufficient notice under section (11-3-3a of the WV Code). Forms are available in the County Assessor's office.

Where Your Property Tax Dollars Go

On average over 70% of property tax dollars go to schools and education. County government receives about 20% which is used to support the Courthouse and various services such as:

- Community Development
- County Law Enforcement
- Parks & Recreation
- 4-H Camp
- Public Transit
- Social Services
- Chestnut Ridge Camp
- Health Department
- Water & Sewage
- Canine Adoption Center
- Libraries
- Emergency Services
- Senior Citizens
- Mason-Dixon Park

The breakdown of your tax dollars is as follows:

- Education
- County & Municipalities
- State

How Are Vehicles Valued for Tax Purposes?

The WV Tax Department is required to value vehicles by using a nationally recognized organization which establishes values of used vehicles.

The State Tax Department has contracted with the National Automobile Dealers Association (NADA) and uses its July edition. Of the three values which appear for each vehicle, "retail," "trade-in," and "loan," the state uses the lowest value— here being "loan" — to assess your vehicle. NADA produces an online database which matches all vehicle values with their vehicle identification number (VIN).

Monongalia County Assessor's Office enters each vehicle's VIN in the State's computer network. The system in Charleston reads the VIN and assigns the loan value to that specific vehicle. No consideration is given to mileage or body condition. You are taxed only on the basic model and special features represented by your VIN. Since WV taxes at 60% of the market value, the system takes 60% of the loan value and applies the appropriate levy rate.

A personal property tax receipt is needed when renewing your vehicle license registration.

If your vehicle license renewal falls between:

- May 1, 2025 – April 30, 2026
you need your Tax Year 2024 paid tax receipt.
- May 1, 2026 – April 30, 2027
you need your Tax Year 2025 paid tax receipt.
- May 1, 2027 – April 30, 2028
you need your Tax Year 2026 paid tax receipt.

Department of Motor Vehicles

1-800-642-9066 (Charleston)
1525 DECKERS CREEK BLVD • SABRATON, WV 26505
HOURS: 8:30 – 5:00, Monday – Friday

Property Taxation Required by Law

Property values are not static. They change dramatically with depreciation, inflation, and market changes due to desirability or lack of desirability of the property. State law requires county assessors to analyze and update property records on an annual basis. This means that your value may go up or down slightly in any given year. If your value increases by more than 10% you will receive a written notice from the Assessor.

If you disagree with the new value, you should contact the Assessor's Office and be prepared to provide evidence to support your position. If you cannot reach an agreement you may appeal to the Board of Review which meets during the month of February. You will be asked to state your opinion of value and to support that value with documentation that may be a certified appraisal or your real estate insurance papers. The 1990 Revaluation legislation requires assessors to maintain real estate values between 90 and 110% of true market value. The State Tax Department conducts annual reviews and applies several different statistical tests to ensure compliance with the law.

Homestead Exemption for Owner-Occupied (Class II) Property

If you are 65 years or older on or before June 30 following the July 1 assessment date, or are permanently/totally disabled, you may file for the homestead exemption in the office of your county assessor. All new applicants must file between July 1 and December 1 of each year. Those eligible for homestead exemption only need to apply once.

Applicants' eligibility will be approved upon meeting the following requirements:

1. Applicant is the OWNER and OCCUPANT of the property on which the exemption is being requested. Only the first \$20,000 of assessed value will be exempt.
2. Applicant must have occupied property for more than six months prior to date of application.
3. Applicant must have been a resident of West Virginia for the two consecutive years preceding the relative tax year.
4. Applicant must sign oath that they do not receive a similar exemption in another state or county.
5. If applicant has resided in another state and returns within a period of five years, applicant will be allowed exemption if such person resided in state for two years out of the ten immediately preceding the tax year in question.
6. Only one exemption shall be allowed for each Homestead used and occupied by the owners thereof, regardless of the number of owners residing therein.

Farm Status Exemption

- APPLICATION MUST BE FILED EACH YEAR.
- You must apply each year to receive farm status benefits for the next tax year.
- Applications must be completed and returned to the Assessor on or before September 1 of each year.
- Applications for farm status are mailed each year by June 30, based upon filing for the previous year.
- If you are seeking farm status and did not file the previous year, please contact the Assessor's Office to request an application.
- Eligibility for farm status requires compliance with the state code. Please contact the Assessor's Office to request additional information regarding farm status.

FARM VALUATION APPLICATION DEADLINE

To receive benefits for Tax Year 2026, Farm Valuation Applications are due by September 1, 2025.

Have You Filed Your Personal Property Assessment?

Every Monongalia County citizen who owns personal property on July 1 is required by law to file an annual Personal Property Assessment starting July 1 and no later than October 1 of each and every year.

The Assessor mails your assessment to you every assessment season, provided you have filed the previous year. If you own personal property and have not received a form or notice by mail or email, **please contact our office as soon as possible** to ensure your return is filed correctly before the deadline.

Remember:

1. List all vehicles of any kind titled to you, even unlicensed ones. When adding new vehicles, be sure to include the Vehicle Identification Number from your registration card.
2. List all mobile homes.
3. List all boats, campers, motor homes, motorcycles, three- and four-wheelers, trailers, etc.
4. Report above-ground swimming pools.
5. Note any changes or improvements to your real estate.
6. **West Virginia State Code 11-3-5: 6% interest is charged for a year or years of non-filing.**

If you have any questions regarding your assessment, our office staff will be glad to assist you.

The Duties of the County Assessor

The Assessor is elected by the voters of the county for a four-year term. Under the West Virginia Constitution, it is the duty of the County Assessor to determine the value of real and personal property for the purpose of taxation. The Assessor also collects the county and local dog taxes and determines the eligibility of property owners for the \$20,000 homestead exemption.

The role of the Assessor in the property taxation process is frequently misunderstood. People often say that the Assessor raised their taxes, but in reality the Assessor's only role is to fairly determine the "true and actual" value of real and personal property.

Responsibilities Between the Assessor and the Sheriff

The responsibilities of taxation fall between the Assessor, the Levying Bodies and the Sheriff. The Assessor fairly assigns actual value. The Levying Bodies such as the Legislature of WV, the Board of Education, the County Commission, and the City Council set their budgets and the rate of taxation (the levy rate). The Sheriff then mails the tax bills and collects the taxes.

MONONGALIA COUNTY PHONE NUMBERS

Assessor	304-291-7222
Board of Education	304-291-9210
Circuit Clerk	304-291-7240
Circuit Judge	304-291-7265
County Clerk	304-291-7230
County Commission.....	304-291-7257
County Dog Pound	304-291-7267
County Extension Agent	304-291-7201
County Health Dept	304-598-5100
Emergency Management	304-598-0301
Magistrates.....	304-291-7296
Mountain Line Transit.....	304-291-7467
Parks and Recreation.....	304-296-8356
Prosecuting Attorney.....	304-291-7250
Sheriff.....	304-291-7260
Sheriff's Tax Office	304-291-7244
Solid Waste Authority	304-292-3801

IMPORTANT INFORMATION FOR MONONGALIA TAXPAYERS



Monongalia County Assessor's Office

www.assessor.org

A Guide to Your Taxes and Your Assessor's Office

Tax Year 2026