

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 a certified appraisal or your real estate insurance papers. The 1990 Revaluation legislation requires assessors to maintain real estate values at between 90 and 110% of true market value. The State Tax Department conducts annual reviews and applies several different statistical tests to insure 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 you 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.

Applicant's 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 MADE 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 15, 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.

IMPORTANT INFORMATION ABOUT FARM VALUATION APPLICATION

2015 Valuation Application due by September 1, 2015 to receive benefits for Tax Year 2016

Have You Filed Your Personal Property Assessment?

Every Monongalia County Citizen is required by law to file an annual Personal Property Assessment as of the first day of July of each and every year.

The Assessor mails your assessment blank to you every assessment season, providing you have filed the previous year. If you do not receive a form in the mail, this indicates that you are not current and up-to-date in filing your Personal Property Return and **you should contact our office immediately.**

REMEMBER

1. List all vehicles titled to you, of any kind - even though they may not be licensed. **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, 3 and 4 wheelers, motorcycles, trailers, etc.
4. Report above ground swimming pools.
5. Note any changes or improvements to your real estate.
6. **West Virginia tax department will assess non-filers a \$25 to \$100 forfeiture penalty.**

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

IMPORTANT INFORMATION FOR MONONGALIA TAXPAYERS



www.assessor.org

A Guide To Your Taxes and Your Assessor's Office Tax Year 2016

MARK A. MUSICK, Assessor

Monongalia County Court House
243 High Street - Room 215
Morgantown, WV 26505

CHUCK PENN, Chief Deputy

VICKI McCORD,
Administrative Assistant
304-291-7226

Personal Property

Individuals.....	304-291-7278	Appraisal	304-284-8034/8064
Businesses	304-291-7224	Assessments	304-291-7279
Dog Tax/Tags	304-291-7229	Minerals	304-291-7228
Vehicles	304-291-7222	Map Room.....	304-291-7279
Homestead Exemption.....	304-284-7307	Taxes.....	304-291-7244
Mobile Home	304-291-7221	Fax	304-291-7220

Real Property

OFFICE HOURS: Mon. 9 am to 7 pm, Tue.-Fri. 9 am to 5 pm
www.assessor.org

How To Estimate Your Real Estate Tax

The formula to estimate your tax is:

$$\text{MARKET VALUE} \times 60\% = \text{ASSESSED VALUE}$$

$$\text{ASSESSED VALUE} \times \text{LEVY RATE} = \text{TAX}$$

Example of CI II (Owner-occupied) for City of Morgantown

$$\$60,000 \times 60\% = 36,000 = \text{Assessed Value}$$

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

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

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

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

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

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

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, patio, etc., the 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.

September 1 - Application for Managed Timberland due in Charleston. First half taxes due for 2 1/2% discount. New farm decals are to be on vehicles.

September 1 - Business Personal Property returns are due.

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

September 2 - WV Farm Use Application due in Assessor's Office.

December 1 - Homestead Exemption applications are due.

January 31 - Appeals to Assessor on value must be completed.

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

March 1 - Second half taxes are due for 2 1/2% discount.

April 30 - Last day to pay taxes without penalty.

RATE ON EACH \$100.00 VALUATION MONONGALIA COUNTY 2015

CLASS II

All property owned, used and occupied by the owner, exclusively for residential purposes, and upon farms used and occupied by their owners or bona fide tenants.

DISTRICT MUNICIPALITY	STATE LEVY	COUNTY LEVY	SCHOOL LEVY	MUNICIPAL LEVY	TOTAL LEVY
BATTELLE	.0050	.2400	.7660		1.0110
CASS	.0050	.2400	.7660		1.0110
CLAY	.0050	.2400	.7660		1.0110
CLINTON	.0050	.2400	.7660		1.0110
GRANT	.0050	.2400	.7660		1.0110
MORGAN	.0050	.2400	.7660		1.0110
OSAGE	.0050	.2400	.7660		1.0110
UNION	.0050	.2400	.7660		1.0110
BLACKSVILLE	.0050	.2400	.7660	.2500	1.2610
GRANVILLE	.0050	.2400	.7660	.2150	1.2260
STAR CITY	.0050	.2400	.7660	.2500	1.2610
WESTOVER	.0050	.2400	.7660	.1954	1.2064
MORGANTOWN	.0050	.2400	.7660	.2500	1.2610

CLASS III & IV

All real and personal property other than Class II located outside a municipality (Class III) or within a municipality (Class IV)

BATTELLE	.0100	.4800	1.5320		2.0220
CASS	.0100	.4800	1.5320		2.0220
CLAY	.0100	.4800	1.5320		2.0220
CLINTON	.0100	.4800	1.5320		2.0220
GRANT	.0100	.4800	1.5320		2.0220
MORGAN	.0100	.4800	1.5320		2.0220
OSAGE	.0100	.4800	1.5320		2.0220
UNION	.0100	.4800	1.5320		2.0220
BLACKSVILLE	.0100	.4800	1.5320	.5000	2.5220
GRANVILLE	.0100	.4800	1.5320	.4300	2.4520
STAR CITY	.0100	.4800	1.5320	.5000	2.5220
WESTOVER	.0100	.4800	1.5320	.3908	2.4128
MORGANTOWN	.0100	.4800	1.5320	.5000	2.5220

Homestead Exemption for Owner-Occupied (Class II) Property if you are 65 or older or are totally and permanently disabled.

Assessor's Office Website at www.assessor.org.

NEW ADDITION TO ON-LINE FILING SERVICES:

This year individual Personal Property Assessment Returns can be completed on line. Go to www.assessor.org and click on tab: **ON-LINE FILING**. *If you have received a paper assessment but wish to go on-line to file, please DO NOT return the paper form.*

The Assessor's website provides several online services such as: access to ownership records through the "Map Card" database, providing:

- 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 tax maps along with "Archived" tax maps may be directly accessed from the "Tax Map" section of the site.
- Levy rates and "Archived" levy rates, as well as information for individual and business taxpayers, and other information contained in this brochure is available on the Website.

Dog Tax/License Fees

Additional duties of the Assessor:

- Collects a head tax of \$3.00 on each dog, six months or older, located within the County.
- Collects an additional head tax of \$3.00 on each dog, six months or older, that is located within the city limits of Morgantown, Westover, Star City, Granville.
- Guide dogs and therapy dogs are tax exempt.
- Dogs known to be vicious, or trained as attack or guard dogs require an additional \$10.00 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, contractors or any person who erects, adds, enlarges, moves, alters, converts, remodels or builds 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 this 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" value, the state uses the lowest value - "loan" value to assess your vehicle. NADA produces a computer tape which matches all vehicle values with the vehicle identification number (VIN).

Monongalia County Assessor's Office enters the VIN in the State computer network for each vehicle. The computer in Charleston reads the VIN and assigns the "loan" value to that specific vehicle. No consideration is given to high or low mileage or body condition. You are taxed only on the basic model and special features represented by your VIN number. Since WV taxes at 60% of the market value, the computer 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, 2015 - April 30, 2016
you need your Tax Year 2014 paid tax receipt.

May 1, 2016 - April 30, 2017
you need your Tax Year 2015 paid tax receipt.

May 1, 2017 - April 30, 2018
you need your Tax Year 2016 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 thru Friday