



Raleigh County Assessor's Office

Drema B. Evans
215 Main Street
Beckley, West Virginia 25801
(304) 255-9179



Dear Raleigh County Resident:

As your County Assessor, I would like to take this opportunity to share some very important guidelines and information that will hopefully give you a better understanding of the purpose of the Assessor's Office. Our mission is: **To place a fair market value on real estate and personal property for both residences and businesses.**

I hope that you will come and visit us here in the Assessor's Office. If you have any questions, please call the number provided.

Thank you.

Sincerely,

Drema B. Evans
Raleigh County Assessor

Assessor

Your assessor does not set your property tax. Your bill is determined by multiplying a tax rate against your assessed value (60% of market value). Remember, the Assessor determines the assessed value and the levy rate is determined by the legislature (for the Board of Education), the County Commission and the municipalities. Levy rate sheets are prepared for your convenience and may be obtained in the Assessor's Office.

Real Property

List all real estate owned, along with use (owner occupied, rental, farm, etc.). The description is the map and parcel 10, which is located on your tax ticket.

New buildings, structures, additions, deletions and remodeling constructed on your property during the last 12 months should be reported.

County improvement and building permits are required and issued by the Raleigh County Code Enforcement, located at 116 North Heber Street, Beckley, WV, 25801. Phone 304-255-9388.

City building permits are required for any improvements made to homes within city limits. Contact your city hall for information on obtaining a city building permit.

Personal Property

Personal property is taxed at 60% of the loan value from NADA as mandated by the State Tax Commissioner. Examples include cars, truck, motorcycles, boats, aircraft, A TV's, and farm machinery and equipment. State law requires that residents pay taxes on these types of property even if such property is not license.

If vehicles owned on July 1 of this year is the same as that printed on the form, no corrections are necessary. Just sign and mail the form in the return envelope.

However, you must list any additional vehicles that you owned on July 1 of this year.

Mobile Homes

If you own a mobile home and you do not own the land, you must fill out the mobile home section of the assessment form. Please list the make, size, year, purchase date and mark the use (residential or rental).

If you own the land that the mobile home is located on, please complete "List of Real Estate Owned" listing the map and parcel number from your tax ticket.

**If someone parks a mobile home on your land, please complete the appropriate section. Please list the name and phone number of the owner of the mobile home.*

Homestead Exemption

Persons who are 65 years of age or older, or who are permanently and totally disabled, are entitled to an exemption from property taxes on the first \$20,000 of assessed value on their owner-occupied residence.

Persons requesting the Homestead Exemption must apply in the Assessor's Office between July 1 and December 1 if he or she will be 65 or older before July of the following year.

IF YOU HAVE ALREADY FILED FOR HOMESTEAD EXEMPTION, YOU DO NOT FILE AGAIN!

DOG Tax

WV Code 19.20.2 states that it is the duty of the Assessor to collect a head tax on each dog 6 months of age or older in the county. The fee is \$3.00 per dog.

Active Military

Executive Order 9.88 "Soldiers and Sailors' Civil Relief Act of 1940" exempts one vehicle of persons on active military duty that meet the specific qualifications.

We urge those qualified to take advantage of this well-deserved privilege.

Farm Use Valuation

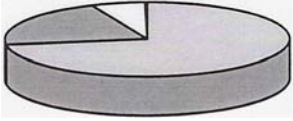
Land of 5 acres or more that is cultivated for agricultural production or used for grazing purposes may qualify for farm use valuation.

The farm use valuation gives the applicant a substantial discount on land itself. The home site and all other buildings are excluded from the discount. The applicant must show evidence that the farm produces a minimum of \$1,000 crop value. However, less than 5 acres may qualify if production is at least \$500.

Your Rights

If you are a property owner and disagree with your real property appraisal, please contact our Appraisal Department at 2559181. If you and the appraiser cannot come to an agreement on the value then you have the right to request an appointment with the County Commission. This process occurs in February and is conducted by the Board of Equalization and Review. The board will hear a case on behalf of the taxpayer and rule to either agree with the Assessor's appraisal or lower the appraisal. Property owners should be well prepared with documentation of comparable sales and/or other information that supports their position. Please remember that property tax books are open for your inspection in February and any changes in assessments must be made at this time.

HOW YOUR TAX DOLLARS ARE SPENT



- o Board of Education
72.7%
- o County
20.9%
- o Municipalities
6.0%
- o State
0.4%

If you own a business in West Virginia and did not receive a business personal property assessment form, you should contact our office. As a business owner in the state of West Virginia, your business' personal property is subject to ad-valorem taxes. This tax is based on personal property owned by your business on July 1st of each year.

For more information, please contact our office at the following numbers:

Assessor Drema B. Evans	255-9179
Personal Property	255-9178
Real Estate	255-9120
Appraisers	255-9181
Oil & Gas Division	255-9120