

Dear Preston County Taxpayers,

It is that time of the year again when every West Virginia resident is required by WV Code §11-3-10 to file an assessment listing all property owned as of July 1. In a continuous attempt to make it easier for you to complete this accurately, the form is a preprinted form with the information that you filed last year. Be sure to check and update all the information printed on the form. Any additional personal property owned July 1st must be added. Fill in any sections that apply to you that are not preprinted. Be sure to verify that your property is in the right classification.

This guide was prepared to assist you in properly filing the assessment form. Please complete, date, sign and return the form within 10 days. To avoid interest and penalties be sure to file on time.

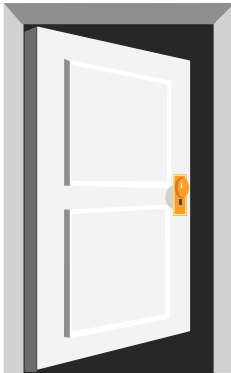
My number one priority is you, the taxpayer. We have satellite clinics scheduled in many areas for your convenience (see enclosed schedule). If you need further assistance, feel free to stop by or call the office during regular business hours.

Thank you for your prompt cooperation.

Sincerely,

Terri L. Funk
Assessor of Preston County

I have an open door policy and your comments are always welcomed and appreciated.



Office Hours
Monday 9:00 – 7:00
Tuesday – Friday
9:00 – 5:00
Phone
(304) 329-1220
1-800-531-7193

106 W. Main St., Ste 101
Kingwood, WV 26537

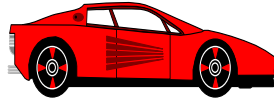
Terri L. Funk
tfunk@assessor.state.wv.us

GENERAL INSTRUCTIONS:

On front of form check name, address and phone number. If this information is incorrect, please cross it out and make the necessary corrections. Be sure to sign and date. Return your form even if everything is the same.

SCHEDULE 1 & 2

Inside at the top of the page you will find listed any vehicles, boats, trailers, motorcycles, 4-wheelers, golf carts, motor homes and campers, etc. that you submitted on last year's assessment.



Check yes or no for each item if you owned it on July 1, 2013. You must list any additional personal property you owned on July 1 of this year, ***even if it is not licensed***, in the space provided in Schedule 1 and 2.

In order for us to correctly value your personal property, we must have the make, model, year and vehicle identification number (VIN). The VIN may be found on your registration card, proof of insurance and on the vehicle.

DO NOT LIST LEASED VEHICLES

(unless you are responsible for the taxes)

MILITARY PERSONNEL: You may qualify for an exemption on one vehicle if you are on active duty stationed outside of West Virginia. Please provide us with a copy of your military ID, so we may grant the exemption.

FARM MACHINERY & LIVESTOCK: WV Code 11-3-9 was amended effective January 2007 to exempt farm machinery & livestock from taxation.

Coyote Fund Fee

If you own breeding age sheep or goats see back of form.

SCHEDULE 3

Complete this section if you own a mobile home but do not own the land where the mobile home is parked, even if it is the same as last year. Indicate whether the mobile home is owner occupied, rental, or vacant. Include the name of the landowner.

SCHEDULE 4

Complete this section only if there are mobile homes or cabins on your land that you do not own.

A Personal Property tax receipt is needed when renewing your motor vehicle or boat registration.

If your registration renewal falls between:

May 1, 2013 – April 30, 2014

You need your 2012 tax year paid tax receipt.

May 1, 2014 - April 30, 2015

You need your 2013 paid tax receipt.

SCHEDULE 5 – DOG LICENSING FEES

WV law requires the assessor to collect license tax on all dogs who are or will be six months of age or older by June 30 next year, for county and municipalities. Please enclose check or money order with your assessment. Dog tags will be mailed to you at the address listed on the assessment. All current tags are void September 1 of the following year. Please enclose self-addressed, stamped envelope.

DOG FEES

County Only-----\$3.00

If you live within any municipalities (excluding Brandonville)

County-----\$3.00

City/Town-----\$3.00

TOTAL-----\$6.00



Call for information on vicious dog and kennel fees.

Dog taxes support the pound and animal control programs. Unlicensed dogs can be impounded and owners will be subject to pound fees and fines.

Animal Shelter---329-3461

**SCHEDULE 6
NOTICE OF NEW BUILDING OR IMPROVEMENTS**

If you have made any improvements or deletions to your property in the last twelve months, list the total cost, describe the nature of the improvement (new garage, added room, remodeled, etc.) and provide the map and parcel number from your tax ticket. **Please notify us of any changes in the use of your property which may change the tax class.**

Any person who erects, adds to, enlarges, moves, alters, converts, remodels, or extends any building or structure whereby the value is increased by more than \$1,000 must notify the assessor within 60 days from the date the work is commenced; Any person who shall violate the provisions of this section shall be guilty of a misdemeanor and subject to a fine per Chapter 11, Article 3, Section 3a of the West Virginia Code.

HOMESTEAD EXEMPTION

If you are 65 years of age or older on or before June 30 following the July 1 assessment date, or you are permanently and totally disabled, you may file for the Homestead Exemption in the Assessor's Office. This would exempt you for the first \$20,000.00 of assessed value. You should **file when you are 64** to be sure you do not miss the December 1st deadline. **ALL NEW APPLICANTS MUST FILE BETWEEN JULY 1 AND DECEMBER 1.**



Applicant's eligibility will be approved upon meeting the following requirements:

1. Applicant is the **OWNER** and **OCCUPANT** of the property. It must be used exclusively for residential purposes;
2. Applicant must have occupied the property for more than six months prior to the date of application;
3. Applicant must have been a resident of WV for the two consecutive years preceding the relative tax year;
4. Applicants must sign an 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 WV for two years out of the ten immediately preceding the relative tax year;
6. Only one Homestead Exemption shall be allowed for each residence used and occupied by the owners thereof, regardless of the number of eligible owners residing therein.

If certain criteria are met, you may be eligible for a refundable income tax credit from the State Tax Department.

If you have any questions regarding the Homestead Exemption or tax credit, please call the office at 329-1220, or if long distance, call 1-800-531-7193.

DUTIES OF THE ASSESSOR

The duty of the County Assessor under the West Virginia Constitution is to determine the value of real and personal property for the purpose of taxation. The role of the Assessor in the property taxation process is frequently misunderstood. People often say that the Assessor increased their taxes, but in reality, the Assessor's only role is to fairly determine the "true and actual" value of real and personal property.

The Levying Bodies such as the Legislature of WV, the Board of Education, the County Commission and the City/Town Councils set their budgets and the rate of taxation (the levy rate). Your tax bill is determined by multiplying a tax rate against our assessed value, which is 60% of market value.

The Assessor also deals with Homestead Exemptions, Managed Timberland & Agricultural Use Properties, Public Utilities, Collection & Distribution of Dog Taxes, and the Certification Process.

How to Estimate Your Taxes

Market Value		Assessed Value	
X 60% =			
Assessed Value		Tax	
X		=	
Levy Rate			

Example of Class II (Owner-occupied) in County
 \$60,000 X 60% = \$36,000 (assessed value)
 \$36,000 X .8728% (County Class II) = \$314.21

If you were entitled to the Homestead Exemption you would subtract \$20,000 from the assessed value before applying the levy rate.

Where Do Your Tax Dollars Go??

Approximately 60% of property tax dollars go to schools and education if you live in a district. County government gets approximately 39%, which is used to support the courthouse, jail, and various services such as: Economic Development, Health Department, Animal Shelter & Animal Control, Emergency Services, and Social Services. The remainder goes to the state. The school excess levy goes to the school system. Municipalities set their own levies with that revenue going to each of the municipalities.

Want to know more???

If you or an organization would like to have more information about your tax dollars, please let me know and I will schedule a tour for you. Groups of 10-12 are ideal. Remember this is your government-learn how it works. Phone 329-1220 or 1-800-531-7193.

LEVY RATES FOR 2013

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

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

Be sure to verify that your property is in the right tax class.

	<u>ALL Districts</u>				
	<u>BOE</u>	<u>County</u>	<u>State</u>	<u>Excess</u>	<u>Total</u>
CL II	.3880	.2860	.0050	.1938	.8728
CL III	.7760	.5720	.0100	.3876	1.7456

	<u>Kingwood Corp</u>			<u>Town</u>	<u>Total</u>
CL II	.5818	.2860	.0050	.3750	1.2478
CL IV	1.1636	.5720	.0100	.7500	2.4956

	<u>Tunnelton Corp</u>				
CL II	.5818	.2860	.0050	.2500	1.1228
CL IV	1.1636	.5720	.0100	.5000	2.2456

	<u>Masontown Corp</u>				
CL II	.5818	.2860	.0050	.2500	1.1228
CL IV	1.1636	.5720	.0100	.5000	2.2456

	<u>Reedsville Corp</u>				
CL II	.5818	.2860	.0050	.2500	1.1228
CL IV	1.1636	.5720	.0100	.5000	2.2456

	<u>Newburg Corp</u>				
CL II	.5818	.2860	.0050	.2500	1.1228
CL IV	1.1636	.5720	.0100	.5000	2.2456

	<u>Rowlesburg Corp</u>				
CL II	.5818	.2860	.0050	.2500	1.1228
CL IV	1.1636	.5720	.0100	.5000	2.2456

	<u>Terra Alta Corp</u>				
CL II	.5818	.2860	.0050	.3294	1.2022
CL IV	1.1636	.5720	.0100	.6588	2.4044

	<u>Albright Corp</u>				
CL II	.5818	.2860	.0050	.2470	1.1198
CL IV	1.1636	.5720	.0100	.4940	2.2396

	<u>Bruceon Mills Corp</u>				
CL II	.5818	.2860	.0050	.2500	1.1228
CL IV	1.1636	.5720	.0100	.5000	2.2456

	<u>Brandonville Corp</u>				
CL II	.5818	.2860	.0050	.1850	1.0578
CL IV	1.1636	.5720	.0100	.3700	2.1156

Your assessor does not set your property tax; they only determine your appraised value. The county commission, municipalities, board of education and legislators together set the levy rate which determines the amount of taxes you owe.

PHONE NUMBERS

Assessor's Office	329-1220
Accounting/Payroll.....	329-2458
Animal Shelter	329-3461
Chamber of Commerce	329-0576
Circuit Clerk's Office.....	329-0047
County Clerk's Office	329-0070
County Commission.....	329-1805
Economic Development	329-2299
Emergency Services	329-1855
Health Dept	329-0096
Humane Society	435-1084
Litter Control.....	329-7031
Judge's Office	329-0066
Magistrate Office	329-2762
Probation Officer.....	329-0772
Prosecuting Attorney.....	329-1885
Senior Citizens	329-0464
Sheltered Workshop	864-6446
Sheriff's Office (Jail)	329-1611
State Police.....	329-1101
State Road Garage.....	329-0192
Tax Office	329-0105
WV Extension Office	329-1391

FACTS ABOUT PRESTON CO.

- Formed in 1818, named in honor of James Patton Preston
- Area equals 653.88 square miles
- 1990 population ----29,037
- 2000 population ----29,334
- 2011 population----33,723
- 2013 taxable base \$1,271,176,272
- (CL 2—\$606,961,886; CL 3—\$547,863,900
- CL 4—\$116,350,486): (Real Estate—\$810,354,010; Personal Property--\$230,655,830; Public Utility--\$203,166,432)
- For tax year 2013 Homestead Exemption value was \$73,786,498 (approximately \$ 644,009.00 in taxes)
- For tax year 2013 there were 564 parcels (73,237 acres) receiving managed timberland values.
- For tax year 2013 there were 2,295 parcels (133,000+ acres) receiving agricultural values.
- For tax year 2013 the Assessor's Office maintained over 37,000 real estate accounts (which includes mineral accounts) and over 13,000 personal property accounts (which include over 1200 business accounts)
- For FY 2012-2013 the Assessor's Office collected and distributed \$29,702.25 in Dog Tax Fees.

A GUIDE FOR FILING 2014 ASSESSMENTS and GENERAL INFORMATION

If not filed, interest and penalties will be applied.



Terri L. Funk
Assessor of Preston County

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Kingwood, WV 26537
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