



STATE OF WEST VIRGINIA

Department of Revenue  
State Tax Department

Earl Ray Tomblin  
Governor

Mark W. Matkovich  
Acting State Tax Commissioner

July 5, 2013

The Honorable Joshua D. Brumfield  
Assessor of Lincoln County  
Lincoln County Courthouse  
P.O. Box 373  
Hamlin, WV 25523

RE: IMPLEMENTATION OF WV CODE §11-1C-5b

Dear Mr. Brumfield:

The West Virginia State Tax Department ("Tax") has enjoyed a positive relationship with the county assessors of West Virginia for years. Tax has worked in concert with assessors on many projects to improve local property tax administration. This letter is in response to your June 26, 2013 correspondence requesting a waiver of the implementation of Senate Bill 541 (W. Va. Code §11-1C-5b) for Lincoln County. Please be advised that Tax has reviewed your request together with your description of the circumstances affecting Lincoln County.

In that context, Tax's Legal Division examined the relevant statutes carefully. However, the West Virginia Legislature did not authorize the Tax Commissioner to waive implementation of §11-1C-5b. Therefore, Tax cannot issue the waiver you request.

Our review of this matter also finds that several bills relating to the same code sections affected by Senate Bill 541 have been introduced in the Legislature since its passage in 2007. However, legislation has not passed that allows the remedy you seek.

Lastly, enclosed is a courtesy copy of a Tax interpretive rule currently on file with the Secretary of State addressing interpretation of West Virginia Code §11-1C-5b. That rule is *Title 110, Series 1Q* of the Code of State Rules. The comment period for the rule expires at 5:00 p.m., Eastern time, July 28, 2013. We invite you to comment on that rule.

As you know, Tax wishes to work cooperatively with the county assessors. In that vein, might I recommend that you call me should you have any questions about this or any other important matters in Lincoln County. We appreciate the opportunity to be of service.

Sincerely,

Mark W. Matkovich  
Acting Tax Commissioner

cc: Secretary of Revenue