

Real Estate Tax information

- Taxes are assessed on July 1 of the preceding year and are mailed out in July of the current year.
- 2017 tax year, \$10,000 assessment in class 3(not occupied by the owner as residence), the tax amount would be \$256.20.
- If paid by September 1, 2017 the tax amount would be \$249.80. There is a discount for paying early.
- If paid by September 30, 2017 the tax amount would be \$256.20.
- If paid after September 30, 2017, .75% interest is added per month so if you wait till January 1, 2018 your tax will now be \$263.90.
- 2017 taxes become delinquent at the end of March 2018. However, they are not published in the newspaper until May 1, 2018.
- Tax office publishes a notice in the newspaper that states taxes will become delinquent on April 1, 2018.
- If you get published in the paper in May, 2018 there is an additional \$20 publication fee in addition to the interest. So now your \$256.20 tax ticket is \$293.50. This cost you \$29.60 for not paying early up to this point.
- In July 2018, the new tax tickets come out and if last year's ticket is not paid, your new tax ticket will say additional unpaid tickets exist. If you see this on your ticket please call to see what the problem is.
- Now if you haven't paid by September, 2018, you get published in the newspaper again and you are charged \$35 publication fees in addition to interest. Now your \$256.20 tax ticket is \$334.26.
- In the middle of September, 2018 certified letters are mailed and if you have a lien on your property, you are charged \$10 to notify the lien holder. If it is returned for a bad address the Sheriff will check for a new address or a new owner and send out another registered letter.
- If you do not pay your taxes until the day of the sale, your tax bill will be \$338.10.
- If your property goes to the sale, there is a \$15.00 fee for certificate of sale and a \$10.00 fee for publication of sale. Your \$256.20 tax bill is now \$363.10. You now owe \$113.30 extra for not paying early. If you own multiple properties this amount adds up very quickly.
- If your property is sold to an individual, it can be redeemed from the West Virginia State Auditor. The State Auditor charges 1% per month interest until redeemed. You have 18 months from the date of the sale to redeem.
- If you wait till after January 1, 2019 to redeem, there is a \$200 title exam fee that must be done by an attorney or title company.
- If you do not redeem by May 1, 2020(18 mo after sale), the buyer will get a deed and now owns your land.
- Purchasers of tax liens do not have any rights to the property until they acquire a deed.
- If purchaser does not file proper paperwork, with the State Auditor, by December 31 of 2019, they then lose all monies invested in said property.

- Purchaser of tax liens must pay in addition to 2017 taxes, all unpaid taxes (2018 taxes).

There is also another problem that arises every year that I would like to address. It concerns sold properties.

EXAMPLE: If you bought a piece of property in March of 2017 and had all legal work done (title search). The taxes due at the time of sale are the 2016 taxes (2017 taxes are mailed out in July of 2017). At closing your attorney pays the 2016 taxes. He did his job. The problem is the 2017 taxes are in the previous owner's name (Starting in 2009, they will be in the previous owners name and mailed in care of the new owner).

The problem here is that most new owners think that they do not owe this tax ticket and either do not check or ignore it totally. Then it goes delinquent and all the above mentioned problems can occur. So, when you purchase a new property, it is your responsibility to see that all taxes are current.

I think that by sending the tax ticket to the new owner, we will avoid a lot of these problems.

What do the Sheriff and the Assessor do to see that you are not delinquent?

- 1) West Virginia State code says that: **“Failure of the Sheriff to send or failure of the taxpayer to receive a tax statement shall not impair the right to collect and enforce payment of interest and penalty due thereon.”**
- 2) The Assessor's office takes every stride to see that we have correct mailing addresses. If you change your mailing address, please call our office to make the proper corrections.
- 3) Also, starting for the 2009 tax year, any property that is sold, the tax ticket will be mailed to the new owner. The ticket will be in the previous owner's name, mailed in care of the new owner.
- 4) The Sheriff mails out a form letter to everyone who purchases property. The form explains that the new owner will be responsible for tax on their new purchase if the previous owner does not pay.
- 5) Your tax ticket will say “additional unpaid tickets exist” if the previous years taxes are not paid.
- 6) Your tax ticket has some important information typed in near the bottom. It says that discrepancies should be brought to the attention of the Assessor. Also it says that the tax table includes discount (for paying early) and penalty interest charge at a rate of 9% per annum (.75% per month)
- 7) Your property is published in the newspaper twice before it goes to sale.
- 8) Registered letters are mailed to each delinquent property owner in October.
- 9) Tax office publishes a notice in the newspaper that states taxes will become delinquent on April 1, 2018.

I have been in contact with the Sheriff, Mike Fridley. We will continue to work together to provide the best service possible for the citizens of Fayette County.

I feel that the Sheriff and the Assessor go to every extreme to see that you have ample opportunity to pay your taxes on time. Under the present legislation, the Sheriff goes above and beyond to help the taxpayers avoid problems with their taxes.

Personal Property tax information

- Personal property taxes (Vehicles, boats, motor homes, motorcycles, campers and etc) have to be paid in order to renew your license plates.
- To get a personal property tax ticket mailed to you, in July, you must fill out and return an assessment sheet to the Assessor. The assessment form that you return in 2017 will result in a 2018 tax ticket.
- If you do not fill out your assessment sheet, you do not receive a tax ticket for the next year. You will then need to come to the Assessor's office and have them make you a supplemental tax ticket. When you do this, there is a penalty of up to \$100(depending on the value of your vehicle(s)) added to your taxes. Interest is also accrued dating back to the corresponding tax year.
- If you purchase two year tags, you still need to pay taxes every year. If you wait till time to renew your plate to pay your taxes, you will owe two years of taxes.

EXAMPLE: In June of 2017(you would have to have a 2016 paid tax receipt); you purchased a two year tag for a vehicle (valued at \$15,000). In June of 2017, when it is time to renew your license plate, you would have to have 2015 and 2016 paid tax receipts. If you did not fill out your assessment sheets you would owe approximately \$511.34 in taxes. If you did fill out your assessment sheet and paid your taxes on time, you would have paid approximately\$415.92(saving yourself approximately \$95.42 in penalties and interest.)

- Again, penalty and interest is based on the value of your vehicle(s). More expensive vehicles result in higher penalty and accrued interest.
- **So, to avoid paying penalties and interest, please fill out your assessment sheets and try to pay on time.** The tax office will allow you to pay by half year, thus allowing the discount for each half. Remember, if you pay early (before September 1); you get a 2.5% discount.
- If you do not receive an assessment sheet in the mail (if you filled out one in the prior year, you will automatically receive one the next year), please call the Assessor's office or stop by and fill one out.