

# KANAWHA COUNTY COMMISSION

Post Office Box 3627  
Charleston, West Virginia 25336



Telephone (304) 357-0101  
Fax (304) 357-0788  
www.kanawha.us

**Ben Salango**  
Commissioner

**W. Kent Carper**  
Commissioner

**Lance Wheeler**  
Commissioner

July 31, 2023

**VIA Email: [2023LegislativeDelegation@kanawha.us](mailto:2023LegislativeDelegation@kanawha.us)**

The Honorable Moore Capito, WV House of Delegates  
The Honorable Dana Ferrell, WV House of Delegates  
The Honorable Walter Hall, WV House of Delegates  
The Honorable Dean Jefferies, WV House of Delegates  
The Honorable Chris Pritt, WV House of Delegates  
The Honorable Mike Pushkin, WV House of Delegates  
The Honorable Larry Rowe, WV House of Delegates  
The Honorable Andy Shamblin, WV House of Delegates  
The Honorable Doug Skaff, WV House of Delegates  
The Honorable Kayla Young, WV House of Delegates  
The Honorable Mark Hunt, WV State Senate  
The Honorable Glenn Jefferies, WV State Senate  
The Honorable Eric Nelson, WV State Senate  
The Honorable Mike Stuart, WV State Senate  
The Honorable Tom Takubo, WV State Senate

Re: HB 2526 – 2023 Regular Legislative Session  
West Virginia Property Tax Adjustment Act

Dear Honorable Delegates and Honorable Senators:

The Kanawha County Commission would first like to commend you and Governor Jim Justice for passing this critical and historic legislation. If it were not for everyone's collective leadership and vision, the taxpayers would not have the opportunity to reap these much-needed tax cuts. So, on behalf of all Kanawha Countians, we say thank you.

As we all know, the 2023 Tax Year is upon us, as we have all received our real property and personal property tax tickets that were sent out this month. As a result, we have fielded numerous inquiries regarding the application of HB 2526. Currently, only the second half payment made in 2024 is eligible for a tax credit on the 2024 income tax return filed in 2025, contingent upon the

first half being timely paid. We have advised our shared constituents of this fact, but despite our instructions, we still find them confused as they continue to send in payments for the entire tax year, making them ineligible for the income tax credit. We believe this outcome is different from the desired result you intended when drafting HB 2526.

Simply put, the taxpayers should not be penalized for paying the total amount in 2023. The taxpayers should receive credit for the total amount of the 2023 Tax Year and not just half. Many taxpayers routinely pay their taxes in full instead of splitting payments in half. With taxpayers now breaking up the tax payments into two separate payments, it will have an unintended effect on the county's cash flow.

Therefore, we respectfully request that this be taken into consideration and taken up during the anticipated upcoming special session. The solution to resolve this entire issue is to revise the effective date of this credit, in which any timely payment for Tax Year 2023 made within 2023 is eligible for a tax credit on the 2023 tax income return filed in 2024. If taxpayers desire to pay their taxes in total in 2023, they will be eligible for a credit for the total amount in 2024. If a taxpayer chooses to pay the first half in 2023 timely, that amount will be eligible for a credit in 2024, and then the second half will be eligible the following year, respectively. This will avoid the unnecessary penalization of those who elect to pay their taxes in total in 2023 and those who elected to pay just the first half in 2023.

Again, we thank you for providing much-needed tax relief to the deserving taxpayers of Kanawha County and all West Virginians. We implore you to consider this issue and our proposed solution at the anticipated upcoming special session.

Yours Truly,



W. Kent Carper  
President



Ben Salango  
Commissioner



Lance Wheeler  
Commissioner

Cc: Honorable Jim Justice, Governor of the State of West Virginia  
Honorable Roger Hanshaw, Speaker of the West Virginia House of Delegates  
Honorable Craig P. Blair, President of the West Virginia Senate  
Honorable Dave Hardy, Secretary of West Virginia Department of Revenue