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## Ad Valorem Taxation of Coal Property: Introduction

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# AD VALOREM TAXATION OF COAL PROPERTY

## Introduction

Despite extensive criticism, ad valorem taxation of property remains the mainstay of public finance at the local level.<sup>1</sup> However, this traditional source of local government revenue is increasingly coming under the purview of the West Virginia State Tax Department.<sup>2</sup> State assistance in the assessing function is justified as necessary to produce more uniform and equitable assessments.

In an attempt to improve equity in property taxation, the Tax Department, under the Honorable Charles H. Haden, II, then State Tax Commissioner, began to formulate a system for assessing mineral property. The mapping program used to locate and identify coal property is nearly complete, and the following articles explain (1) the significance of State constitutional provisions requiring taxation of "all property" in proportion to its value;<sup>3</sup> (2) the provision of the West Virginia Code that all property be assessed at its true and actual value;<sup>4</sup> and (3) the difficulties inherent in evaluating coal property, the actual characteristics of which cannot be accurately determined until the mineral is mined.

To put the problem of ad valorem taxation of coal property in perspective, the following articles should be read as one. As with the articles reproduced from "The New Values of Coal," the Law Review does not intend to promote or espouse any particular view but rather to present sufficient information to allow the members of the Bar to reach their own conclusions regarding the taxation of coal property.

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<sup>1</sup>For a basic discussion of the West Virginia property tax, see Note, *Equal Education: A Public School Financing Proposal For West Virginia*, 75 W. VA. L. REV. 50, 59-63 (1972).

<sup>2</sup>W. VA. CODE ANN. § 18-9 U.C.U.C. A-11 (1971 Replacement Volume). The State Tax Commissioner is empowered to remove an assessor for non-compliance with statutory duties.

<sup>3</sup>W. VA. CONST. art. X, § 1.

<sup>4</sup>W. VA. CODE ANN. § 11-3-1 (1966).

