

2015 Tax Assessments for Common Area

for August 20, 2015

By Robert Ayrer

On July 2014 I had a telephone conversation with the Berkeley County Tax Assessor, Larry Hess, regarding the common area tax instructions in the July 11, 2012 letter to All County Assessors regarding common interest communities and the separate taxation of the common areas under the Uniform Common Interest Ownership Act adopted by the state in 1980.

August 12, 2014 I followed up with a letter to Mr. Hess asking for confirmation on the common area taxation – I informed him that I would not pay the 2014 tax and wanted a refund of the 2013 taxes collected improperly. After no reply I again sent a letter to Mr. Hess on November 6, 2014, requesting written confirmation as to the tax status.

November 11, 2014, I received a letter from Mr. Hess stating that we would not be billed for common area taxes for 2015 but the 2014 tax issue was being reviewed.

On January 21, 2015, I again wrote Mr. Hess regarding the status of the common area tax for our community. I demanded cancellation of the 2014 tax and a refund of the 2013 taxes paid. I also referred to the number of times I tried to get a face-to-face meeting and was ignored.

When I received common area tax bills for 2015, I took them to the assessor's office and told the clerk that I was not going to pay any of them pre Mr. Hess' letter. The clerk then took me to Mr. Hess' office and I finally got a face-to-face meeting.

In my letter dated August 4, 2015, I confirmed what Mr. Hess told me; no HOA should have received any 2015 common area tax billing and that mine were a 'mistake' he would take care of. By the end of our conversation, Mr. Hess agreed to "take care of" the 2014 outstanding tax assessments.

My advice in dealing with the Berkeley County Tax Assessor's office;

1- Document everything. Keep a log and every telephone call, meeting or other contact, make notes on the "who, what, where, when, which, why."

2- Confirm every conversation, meeting, etc. in writing – conversations and meetings do not have records and can be denied later. Send a letter of understanding for every contact; "Dear Mr. Hess. It is my understanding from our meeting/conversation that..." And send it as quickly as possible. "The dullest pencil is sharper than the sharpest memory!"

3- Copy your lawyer and show the c.c. at the bottom of your letter.

4- Be persistent!

I hope my experience is helpful.

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