

# ASSESSOR OF JEFFERSON COUNTY

104 East Washington Street

Charles Town, WV 25414

Angela L. Banks

304-728-3224

January 24, 2012


Cloverdale Heights Homeowners Association Inc.  
209 Cloverdale Road  
Charles Town, WV 25414

Dear Members:

I have decided to take the position to exempt "common areas" owned by HOA's in Jefferson County as long as these areas are not some way restricted. I have exempted the common area in Cloverdale Heights beginning with the 2012 tax year. My thinking regarding this matter is that the selling price of the properties within the development that contains the common areas includes a component for such areas.

In conclusion, developments created before or after §36B-1-103 & 105 became law, the selling price of the individual lots/units should include the common areas owned by the HOA and therefore none of these areas will be assessed separately (fair and uniform taxation).

Sincerely,



Angela L. Banks,  
Assessor of Jefferson County