WEST VIRGINIA TAX DIVISION

TSD 454
Motor Vehicle Property Tax Adjustment Credit

This publication provides general information and is not meant to be a substitute for tax laws or regulations.

Beginning January 1, 2024, taxpayers are eligible to claim a Motor Vehicle Property Tax Adjustment Credit. The first opportunity to claim this credit will be on a 2024 WV income tax return, filed in 2025, for all timely paid property taxes made on vehicles due in 2024. The same rules will apply for all following years.

Who Qualifies?

Individuals, Partnerships, S-Corporations, LLCs, and C-Corporations

Leasing companies qualify for the credit. They are **required** to pass the savings on to the consumer leasing the motor vehicle. Contact your leasing company for more information on when you can expect to see the discount.

Who Does Not Qualify?

Motor Vehicle Dealers

With the passage of HB 125 in the 1st Special Session, taxpayers will not be penalized if they pay the second half of their ticket in 2023 because it is still considered due in 2024 and therefore timely paid.

To ensure that you qualify for the Motor Vehicle Property Tax Adjustment Credit, you will have to:

1. File your personal property assessment returns with your County Assessor timely. For businesses that means before September 1 and for individuals before October 1.
2. Pay your personal property taxes timely. That means the first half of the assessment must be paid before October 1 and the second half before April 1.

Location and contact information on your County Assessor can be found at tax.wv.gov.

Only individuals and business motor vehicle owners may qualify for the Motor Vehicle Property Tax Adjustment Credit. The credit is only available for the actual tax paid. If an early payment discount is applied, the credit is limited to the amount actually paid after deduction of the discount. The following Motor Vehicle classifications, which can also be found online at transportation.wv.gov, are eligible for the credit:

Class A	Cars and Trucks	Passenger cars and trucks with a gross weight of 10,000 pounds or less
Class B	Trucks	Trucks, truck tractors, or road tractors with a gross weight of 10,001 pounds or more
Class G	Motorcycles	Every motorcycle, including motor driven cycles and mopeds, having a saddle and no more than three wheels
Class H	Buses	Every motor vehicle designed for carrying more than seven passengers or transportation of persons for compensation, excluding taxicabs
Class T	Trailers	Trailers, boat trailers, or semitrailers of a type designed to be drawn by Class A vehicles with a gross weight of less than 2,000 pounds
Class V	Antique Motor Vehicles	Antique motor vehicles are at least 25 years old
Class X	Farm Trucks	Used exclusively for the transportation of farm products and supplies by a farmer
W. Va. Code § 20-15-2	All-Terrain Vehicles	Any motor vehicle designed for off-highway use and to travel on not less than three low-pressure tires, having a seat designed to be straddled by the operator and handlebars for steering control and intended by the manufacturer to be used by a single operator or by an operator and no more than one passenger

Vehicles that do not qualify for the credit include but are not limited to Class C (trailers and semi trailers), J (taxi cabs), M (mobile equipment) and R (fifth wheel campers and travel trailers) vehicles. To learn more about vehicle classifications, visit transportation.wv.gov.

For more information, you can:

- **Call** a Taxpayer Services Representative at (304) 558-3333 or toll-free at (800) 982-8297
- **Email** taxhelp@wv.gov
- **Go Online** to tax.wv.gov

Taxpayers that do not owe WV income taxes and are not required to file a WV income tax return will be able to file a claim for a rebate in early 2025 of their Motor Vehicle property taxes paid. Continue to check tax.wv.gov for more information and form requirements as they become available.