



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 in the 2024 calendar year. 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

The first motor vehicle property tax payment that will be eligible to qualify for the credit is the payment made for the second half of the 2023 property tax year and it must be paid between January 1 - April 1, 2024. Any property taxes paid in 2023 cannot be claimed.

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:

Table with 3 columns: Class, Description, and Details. Rows include Class A (Cars and Trucks), Class B (Trucks), Class G (Motorcycles), Class H (Buses), Class T (Trailers), Class V (Antique Motor Vehicles), Class X (Farm Trucks), and W. Va. Code § 20-15-2 (All-Terrain Vehicles).

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 (travel trailer) vehicles. To learn more about vehicle classifications, visit transportation.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.

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