

ASSESSOR OF JEFFERSON COUNTY

104 East Washington Street

Charles Town, WV 25414

Angela L. Banks

304-728-3224

March 2, 2010

Riverview Association Inc.
Attention: Mr. Nilsen, President
20 Little Shade Lane
Harpers Ferry WV 25425

RE: Common Areas

Dear Mr. Nilsen:

Common areas of a development are not exempt. However, if the development was created pursuant to the Uniform Common Interest Ownership Act (UCIOA), then the common areas must be valued, then divided by the number of units (lots or condo units) and then proportionally added to each unit. The burden is on the taxpayer to prove that this was created and documentation must be presented. If the development was not created pursuant to UCIOA (and most are not), then we assess the common areas to whoever owns them, either the developer or the Homeowners Association.

Sincerely,



Angela L. Banks

Jefferson County Assessor

cc: Stephanie Grove
Legal Counsel
PO Box 729
Charles Town, WV 25414