

1 **ENROLLED**

2 **Senate Bill No. 489**

3 (BY SENATORS FACEMIRE, CANN, CHAFIN, EDGELL, KIRKENDOLL, SNYDER AND
4 STOLLINGS)

5 _____
6 [Passed April 13, 2013; in effect from passage.]
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10 AN ACT to amend and reenact §16-13E-8 of the Code of West Virginia,
11 1931, as amended, relating to permitting community enhancement
12 districts to decrease the amounts of annual property
13 assessments; providing a process that a community enhancement
14 board is to use to certify the decrease to the county sheriff;
15 requiring that any decrease be included in the tax ticket or
16 a modified tax ticket; and providing that the assessment
17 reduction applies to all property in the district.

18 *Be it enacted by the Legislature of West Virginia:*

19 That §16-13E-8 of the Code of West Virginia, 1931, as amended,
20 be amended and reenacted to read as follows:

21 **ARTICLE 13E. COMMUNITY ENHANCEMENT ACT.**

22 **§16-13E-8. Notice to property owners of assessments; correcting**
23 **and laying assessments; report on project completion; credits.**

1 (a) Prior to the issuance of assessment bonds or pledging any
2 amounts to payment of tax increment financing obligation debt
3 service, the board shall cause a report to be prepared describing
4 each lot or parcel of land located within the community enhancement
5 district and setting forth the total cost of the project based on
6 the contract with the governmental agency, the accepted bid or
7 bids, or a cost estimate certified by a professional engineer, and
8 all other costs incurred prior to the commencement of construction
9 and the future administrative costs, and the respective amounts
10 chargeable upon each lot or parcel of land and the proper amount to
11 be assessed against the respective lots or parcels of land with a
12 description of the lots and parcels of land as to ownership and
13 location. If two or more different kinds of projects are involved,
14 the report shall set forth the portion of the assessment
15 attributable to each respective project. The board shall thereupon
16 give notice to the owners of real property to be assessed that on
17 or after a date specified in the notice an assessment will be
18 deemed granted against the property. The notice shall state that
19 the owner of assessed property, or other interested party, may on
20 said date appear before the board to move the revision or
21 correction of the proposed assessment and shall show the total cost
22 of the project, whether the assessments will pay for all or part of
23 the total cost of the project and the lots or parcels of property
24 to be assessed and the respective amounts to be assessed against

1 such lots or parcels, with a description of the respective lots and
2 parcels of land as to ownership and location. The notice shall
3 also be published as a Class II-0 legal advertisement in compliance
4 with the provisions of article three, chapter fifty-nine of the
5 code, and the publication area for such publication is the
6 assessment district. On or after the date so advertised, the board
7 may revise, amend, correct and verify the report and proceed by
8 resolution to establish the assessments as corrected and verified
9 and shall certify the same to the governing body which created the
10 district.

11 (b) During the pendency of the project, the board may decrease
12 the amount of the assessments certified to the county sheriff for
13 collection following the June 7 certification of those assessments
14 by the community enhancement district to the sheriff as provided by
15 subdivision (6), subsection (b), section six of this article, upon
16 a finding or determination by the community enhancement board that
17 the decrease is necessary or appropriate as the total cost of the
18 project is less than projected or that the need for the assessment
19 amount has decreased under the circumstances, and so certify to the
20 sheriff of the county where the property is located. The modified
21 assessment shall be granted against all property in the district
22 for inclusion in the tax ticket or the preparation of modified tax
23 tickets by that sheriff for the affected parcels.

24 (c) Upon completion of a project, the board shall prepare a

1 final report certifying the completion of the project and showing
2 the total cost of the project and whether the cost is greater or
3 less than the cost originally estimated. If the total cost of the
4 project is less or greater than the cost shown in the report
5 prepared prior to construction, the board may revise the assessment
6 charged on each lot or parcel of land pursuant to subsection (a) of
7 this section to reflect the total cost of the project as completed,
8 and in so doing shall, in the case of an assessment increase only,
9 follow the same procedure with regard to notice and providing each
10 owner of assessed property the right to appear before the board to
11 move for the revision or correction of such proposed reassessment
12 as required for the original assessment. If an assessment is
13 decreased, the board shall, by resolution and written notice to the
14 sheriff of the county in which the community enhancement district
15 is located, cause the next installment or installments of
16 assessments then due and payable by each affected property owner to
17 be reduced pro rata, and shall provide written notice to such
18 property owners of the amount of such decrease by the deposit of
19 such notice in the United States mail, postage prepaid.

20 (d) The value of the projects financed with the assessments
21 shall be treated as a credit toward any impact fees related to the
22 service or services provided levied under article twenty, chapter
23 seven of this code.