

H. B. 2467

(By Delegate Hunt (By Request))
[Introduced February 14, 2013; referred to the
Committee on Political Subdivisions then Finance.]

**FISCAL
NOTE**

A BILL to amend and reenact §11-3-2a of the Code of West Virginia, 1931, as amended, relating to requiring the county to reimburse a property owner of expenses incurred in contesting a reappraisal of real property if the property owner successfully contests the new appraisal.

Be it enacted by the Legislature of West Virginia:

That §11-3-2a of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 3. ASSESSMENTS GENERALLY.

§11-3-2a. Notice of increased assessment required for real property; exceptions to notice; county to pay costs of successfully contesting a reappraisal.

(a) If the assessor determines the assessed valuation of any item of real property appraised by him or her is more than ten

1 percent greater than the valuation assessed for that item in the
2 last tax year, the increase is \$1,000 or more and the increase is
3 entered in the property books as provided in section nineteen of
4 this article, the assessor shall give notice of the increase to the
5 person assessed or the person controlling the property as provided
6 in section two of this article. The notice shall be given on or
7 before January 15 of the tax year and advise the person assessed or
8 the person controlling the property of his or her right to appear
9 and seek an adjustment in the assessment: *Provided*, That this
10 notification requirement does not apply to industrial or natural
11 resources property appraised by the Tax Commissioner under article
12 six-k of this chapter which is assessed at sixty percent of its
13 true and actual value. The notice shall be made by first-class
14 United States postage mailed to the address of the person assessed
15 or the person controlling the property for payment of tax on the
16 item in the previous year, unless there was a general increase of
17 the entire valuation in one or more of the tax districts in which
18 case the notice shall be by publication of the notice by a Class
19 II-0 legal advertisement in compliance with the provisions of
20 article three, chapter fifty-nine of this code. The area for the
21 publication is the county. The requirement of notice under this
22 section is satisfied and waived if personal notice of the increase
23 is shown by:

24 (1) The taxpayer having signed the assessment form after it

1 had been completed showing the increase;

2 (2) Notice was given as provided in section three-a of this
3 article; or

4 (3) The person assessed executing acknowledgment of the notice
5 of the increase.

6 (b) During the initial reappraisal of all property under
7 section seven, article one-c of this chapter, the Tax Commissioner
8 and each county assessor shall send every person owning or
9 controlling property appraised by the Tax Commissioner or the
10 county assessor a pamphlet which explains the reappraisal process
11 and its equalization goal in a detailed yet informal manner. The
12 property valuation training and procedures commission, created
13 under section three, article one-c of this chapter, shall design
14 the pamphlet for use in all counties while allowing individual
15 county information to be included if it determines that the
16 information would improve understanding of the process.

17 (c) If a landowner successfully contests the new appraisal of
18 his or her property, the county shall reimburse the landowner for
19 the costs of any appraisal obtained or expenses incurred for the
20 purpose of defeating the new appraisal.

NOTE: The purpose of this bill is to require the county to reimburse a landowner for appraisal and other expenses incurred in defeating an assessor's reappraisal of real property.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.