

**WEST VIRGINIA LEGISLATURE**  
**EIGHTY-FIRST LEGISLATURE**  
**REGULAR SESSION, 2013**



**ENROLLED**

**Senate Bill No. 489**

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

[PASSED APRIL 13, 2013; IN EFFECT FROM PASSAGE.]

E N R O L L E D

**Senate Bill No. 489**

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

\_\_\_\_\_  
[Passed April 13, 2013; in effect from passage.]  
\_\_\_\_\_

AN ACT to amend and reenact §16-13E-8 of the Code of West Virginia, 1931, as amended, relating to permitting community enhancement districts to decrease the amounts of annual property assessments; providing a process that a community enhancement board is to use to certify the decrease to the county sheriff; requiring that any decrease be included in the tax ticket or a modified tax ticket; and providing that the assessment reduction applies to all property in the district.

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

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

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

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

1 (a) Prior to the issuance of assessment bonds or pledging  
2 any amounts to payment of tax increment financing  
3 obligation debt service, the board shall cause a report to be  
4 prepared describing each lot or parcel of land located within  
5 the community enhancement district and setting forth the  
6 total cost of the project based on the contract with the

7 governmental agency, the accepted bid or bids, or a cost  
8 estimate certified by a professional engineer, and all other  
9 costs incurred prior to the commencement of construction and  
10 the future administrative costs, and the respective amounts  
11 chargeable upon each lot or parcel of land and the proper  
12 amount to be assessed against the respective lots or parcels of  
13 land with a description of the lots and parcels of land as to  
14 ownership and location. If two or more different kinds of  
15 projects are involved, the report shall set forth the portion of  
16 the assessment attributable to each respective project. The  
17 board shall thereupon give notice to the owners of real  
18 property to be assessed that on or after a date specified in the  
19 notice an assessment will be deemed granted against the  
20 property. The notice shall state that the owner of assessed  
21 property, or other interested party, may on said date appear  
22 before the board to move the revision or correction of the  
23 proposed assessment and shall show the total cost of the  
24 project, whether the assessments will pay for all or part of the  
25 total cost of the project and the lots or parcels of property to  
26 be assessed and the respective amounts to be assessed against  
27 such lots or parcels, with a description of the respective lots  
28 and parcels of land as to ownership and location. The notice  
29 shall also be published as a Class II-0 legal advertisement in  
30 compliance with the provisions of article three, chapter fifty-  
31 nine of the code, and the publication area for such publication  
32 is the assessment district. On or after the date so advertised,  
33 the board may revise, amend, correct and verify the report  
34 and proceed by resolution to establish the assessments as  
35 corrected and verified and shall certify the same to the  
36 governing body which created the district.

37 (b) During the pendency of the project, the board may  
38 decrease the amount of the assessments certified to the county  
39 sheriff for collection following the June 7 certification of  
40 those assessments by the community enhancement district to  
41 the sheriff as provided by subdivision (6), subsection (b),  
42 section six of this article, upon a finding or determination by

43 the community enhancement board that the decrease is  
44 necessary or appropriate as the total cost of the project is less  
45 than projected or that the need for the assessment amount has  
46 decreased under the circumstances, and so certify to the  
47 sheriff of the county where the property is located. The  
48 modified assessment shall be granted against all property in  
49 the district for inclusion in the tax ticket or the preparation of  
50 modified tax tickets by that sheriff for the affected parcels.

51 (c) Upon completion of a project, the board shall prepare  
52 a final report certifying the completion of the project and  
53 showing the total cost of the project and whether the cost is  
54 greater or less than the cost originally estimated. If the total  
55 cost of the project is less or greater than the cost shown in the  
56 report prepared prior to construction, the board may revise  
57 the assessment charged on each lot or parcel of land pursuant  
58 to subsection (a) of this section to reflect the total cost of the  
59 project as completed, and in so doing shall, in the case of an  
60 assessment increase only, follow the same procedure with  
61 regard to notice and providing each owner of assessed  
62 property the right to appear before the board to move for the  
63 revision or correction of such proposed reassessment as  
64 required for the original assessment. If an assessment is  
65 decreased, the board shall, by resolution and written notice to  
66 the sheriff of the county in which the community  
67 enhancement district is located, cause the next installment or  
68 installments of assessments then due and payable by each  
69 affected property owner to be reduced pro rata, and shall  
70 provide written notice to such property owners of the amount  
71 of such decrease by the deposit of such notice in the United  
72 States mail, postage prepaid.

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



The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

.....  
*Chairman Senate Committee*

.....  
*Chairman House Committee*

Originated in the Senate.

In effect from passage.

.....  
*Clerk of the Senate*

.....  
*Clerk of the House of Delegates*

.....  
*President of the Senate*

.....  
*Speaker of the House of Delegates*

\_\_\_\_\_

The within ..... this the .....  
Day of ....., 2013.

.....  
*Governor*