

H. B. 2249

(By Delegate Rodighiero)

[Introduced January 23, 2015; referred to the

Committee on Political Subdivisions then the Judiciary.]

A BILL to amend and reenact §11-3-2 of the Code of West Virginia, 1931, as amended, relating to requiring the assessor of each county to, within three months of a deed filing in the county clerk's office of each county, prepare a new property tax ticket and cause the tax ticket to be mailed from the county sheriff's office.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 3. ASSESSMENTS GENERALLY.

§11-3-2. Canvass by assessor; lists of property.

On July 1, in each year, the assessors and their deputies shall begin the work of assessment in their respective counties, and shall, from that date, diligently and continuously pursue with all reasonable dispatch, their work of assessment until the same is completed. ~~Provided, That~~ However, the assessor and his or her deputies shall finish their work of assessment and complete the land and

1 personal property books not later than January 30. Beginning on July 1, as aforesaid, the assessor
2 or a deputy shall obtain from every person in the county who is liable to assessment, a full and
3 correct description of all of the personal property of which he or she was the owner on July 1 of the
4 current year, fixing what he or she deems to be the true and actual value of each item of personal
5 property for the guidance of the assessor, who shall finally settle and determine the actual value of
6 each item of such property by the rule prescribed in section one of this article. The assessor or a
7 deputy shall also obtain from such person separate, full and true statements, in like manner, and upon
8 forms to be furnished him or her, distinctly setting forth in each a correct description of all property,
9 real and personal, held, possessed or controlled by him or her as executor, administrator, guardian,
10 trustee, receiver, agent, partner, attorney, president or accounting officer of a corporation, consignee,
11 broker, or in any representative or fiduciary character; and he or she shall fix what he or she deems
12 the true and actual value thereof to each item of such property, which valuation shall be subject to
13 revision and change by the assessor in like manner as property owned by such person in his or her
14 own right. ~~Provided, That~~ However, no person shall be compelled to furnish the list mentioned in
15 this section sooner than July 10 of the current year.

16 The assessor shall perform such other duties while making his or her assessment as may be
17 required ~~of him~~ by law.

18 Notwithstanding any other provision in this code to the contrary, the assessor of each county
19 shall, within three months of a deed being filed in the applicable county clerk's office, prepare a new
20 property tax ticket and cause the tax ticket to be mailed from the county sheriff's office to the new
21 property owner.

NOTE: This bill requires the assessor of each county to, within three months of a deed filing in the county clerk's office of each county, prepare a new property tax ticket and cause the tax ticket to be mailed, from the county sheriff's office, to the new property owner to avoid any lapse in which the new property owner may otherwise incur in paying their property taxes.

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