

**H. B. 2895**

(By Delegates Manchin, Caputo and Longstreth)

[Introduced February 24, 2015; referred to the  
Committee on Political Subdivisions then Finance.]

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, within three months of a deed filing in the county clerk's office of each county, to prepare a new property tax ticket and cause that tax ticket to be mailed from the county sheriff's office to the new property owner.

*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 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 was the owner on July 1 of the current  
4 year, fixing what he deems to be the true and actual value of each item of personal property for the  
5 guidance of the assessor, who shall finally settle and determine the actual value of each item of such  
6 property by the rule prescribed in section one of this article. The assessor or a deputy shall also  
7 obtain from such person separate, full and true statements, in like manner, and upon forms to be  
8 furnished him, distinctly setting forth in each a correct description of all property, real and personal,  
9 held, possessed or controlled by him as executor, administrator, guardian, trustee, receiver, agent,  
10 partner, attorney, president or accounting officer of a corporation, consignee, broker, or in any  
11 representative or fiduciary character; and he shall fix what he deems the true and actual value thereof  
12 to each item of such property, which valuation shall be subject to revision and change by the assessor  
13 in like manner as property owned by such person in his own right. ~~Provided, That~~ However, no  
14 person shall be compelled to furnish the list mentioned in this section sooner than July 10 of the  
15 current year.

16       The assessor shall perform such other duties while making his assessment as may be required  
17 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 that tax ticket to be mailed from the county sheriff's office to the new  
21 property owner.

NOTE: This bill shall require the assessor of each county, within three months of a deed filing in the county clerk's office of each county, to prepare a new property tax ticket and cause that 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 the property taxes.

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