

WEST VIRGINIA LEGISLATURE

2017 REGULAR SESSION

Introduced

House Bill 2434

**FISCAL
NOTE**

BY DELEGATES HOWELL, FAST, HANSHAW, KESSINGER,

HILL, O'NEAL, LYNCH, AMBLER, LOVE AND HAMRICK

[Introduced February 14, 2017; Referred
to the Committee on Political Subdivisions then
Finance.]

1 A BILL to amend and reenact §11-4-5 of the Code of West Virginia, 1931, as amended, relating
2 to reevaluation of land damaged as a result of natural disaster.

Be it enacted by the Legislature of West Virginia:

1 That §11-4-5 of the Code of West Virginia, 1931, as amended, be amended and reenacted
2 to read as follows:

ARTICLE 4. ASSESSMENT OF REAL PROPERTY.

**§11-4-5. Information to be obtained from landowners by assessor; corrections in landbook
of previous year.**

1 (a) The assessor and his or her deputies shall annually, when listing and assessing
2 personal and real property, make diligent inquiry of every resident landowner, and of the resident
3 agents of any nonresident landowner, as to the number of acres of land owned by them, the
4 number of acres in each tract, and the number of town lots owned by them, and the value per
5 acre of each tract and the local description thereof, and the value and location of the town lots.

6 (b) ~~They~~ The assessor and his or her deputies shall determine the nature and extent of
7 the interest of the owner, whether in fee and undivided or otherwise, and the character of use to
8 which the property is put, whether residential or agricultural or otherwise. They shall also inquire
9 of such owners or agents whether the entries charged against them in the landbooks of the
10 previous year are correct, whether any part thereof ought to be transferred to any other person,
11 and if so to whom, and the nature of the evidence to authorize such transfer; also, whether any
12 other land in the county ought to be charged to such resident or nonresident, and whether the
13 description given to any tract of land or town lot in the book of the previous year is incorrectly
14 given. It shall be the duty of such owners and agents to answer all of such inquiries on oath. The
15 assessor shall provide for himself or herself, and for each one of his or her deputies, a copy of so
16 much of the landbook of the previous year as contains a list of the land in the tax districts severally
17 apportioned to them, and shall note in such copies such changes and corrections as ought to be
18 made in the landbook of the previous year, according to the information obtained. The deputy

19 assessor shall report any such changes and corrections, as appear to them should be made, to
20 the assessor at some of the stated meetings provided for. The assessor shall make such use of
21 the information so obtained as he or she can properly make, consistent with the other provisions
22 of this chapter, in making out the landbook of the county for the current year.

23 (c) The assessor and the assessor's deputies shall promptly and diligently inquire of any
24 landowner or resident agents of any nonresident landowner whose property may have been
25 damaged as a result of natural disaster, and shall assess and promptly reflect the changes in
26 value in the current landbook and in the previous year's landbook, if the prior year's property tax
27 bill is not yet due. This subsection applies to damage to structures only, and does not apply to
28 changes in value caused by damage to access routes.

NOTE: The purpose of this bill is to provide for reassessment of property damaged by natural disaster for purposes of property taxes.

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