

# **WEST VIRGINIA LEGISLATURE**

## **2019 REGULAR SESSION**

**Introduced**

## **House Bill 2139**

(BY DELEGATE CAPUTO)

[Introduced January 9, 2019; Referred  
to the Committee on the Judiciary then Finance.]

1 A BILL to amend and reenact §11A-1-3 of the Code of West Virginia, 1931, as amended, relating  
2 to allowing quarterly payment of real and personal property taxes.

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

**ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.**

**§11A-1-3. Accrual; time for payment; interest on delinquent taxes.**

1 (a) All current taxes assessed on real and personal property may be paid in two  
2 installments. The first installment ~~shall be~~ is payable on September 1 of the year for which the  
3 assessment is made and ~~shall become~~ becomes delinquent on October 1; the second installment  
4 ~~shall be~~ is payable on ~~the first day of the following~~ March 1 and ~~shall become~~ becomes delinquent  
5 on April 1. Taxes paid on or before the date when they are payable, including both first and  
6 second installments or quarterly installments, ~~shall be~~ are subject to a discount of two and one-  
7 half percent. If taxes are not paid on or before the date ~~on which~~ they become delinquent,  
8 including both first and second installments or quarterly installments, interest at the rate of nine  
9 percent per annum shall be added from the date they become delinquent until paid. Beginning  
10 July 1, 2019, current taxes assessed on real and personal property may be paid in quarterly  
11 installments: (1) The first quarterly installment is payable on September 1 of the year for which  
12 the assessment is made and becomes delinquent on October 1; (2) the second quarterly  
13 installment is payable on the following January 1 and becomes delinquent on February 1; (3) the  
14 third installment is payable on the following March 1 and becomes delinquent on April 1; and (4)  
15 the fourth installment is payable on the following August 1 and becomes delinquent on September  
16 1.

17 (b) With regard to real and personal property taxes, when any return, claim, statement or  
18 other document is required to be filed or any payment is required to be made within a prescribed  
19 period or before a prescribed date and the applicable law requires delivery to the office of the  
20 sheriff of a county of this state, the methods prescribed in §11-10-5f of this code for timely filing

21 and payment to the Tax Commissioner or Department of ~~tax and~~ Revenue shall be the same  
22 methods ~~utilized~~ used for timely filing and payment with ~~such~~ the sheriff. Nothing contained in this  
23 subsection (b) ~~shall prohibit~~ prohibits the sheriff from establishing additional methods of payment  
24 in accordance with the provisions of section eight-a of this article.

NOTE: The purpose of this bill is to allow quarterly payment of real and personal 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.