

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 2749

BY DELEGATE RODIGHIERO

[Introduced January 30, 2019; Referred
to the Committee on Finance.]

1 A BILL to amend and reenact §11A-1-3 of the Code of West Virginia, 1931, as amended, relating
2 to quarterly payment of real and personal property taxes; and requiring new tax tickets to
3 be mailed after property is transferred.

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) (1) 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~~ following March 1 and ~~shall become~~ becomes delinquent on
5 April 1. Taxes paid on or before the date when they are payable, including both first and second
6 installments, ~~shall be~~ are subject to a discount of two and one-half percent. If taxes are not paid
7 on or before the date on which they become delinquent, including both first and second
8 installments, interest at the rate of nine percent per annum shall be added from the date they
9 become delinquent until paid.

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

20 (b) With regard to real and personal property taxes, when any return, claim, statement or
21 other document is required to be filed, or any payment is required to be made within a prescribed
22 period or before a prescribed date, and the applicable law requires delivery to the office of the
23 sheriff of a county of this state, the methods prescribed in §11-10-5f of this code for timely filing
24 and payment to the Tax Commissioner or Department of ~~Tax and~~ Revenue shall be the same
25 methods ~~utilized~~ used for timely filing and payment with ~~such~~ the sheriff. Nothing contained in this
26 subsection (b) ~~shall prohibit~~ prohibits the sheriff from establishing additional methods of payment
27 in accordance with the provisions of §11A-1-8a of this code.

28 (c) For property which is transferred from grantor to grantee, the assessor shall, within
29 three months of the filing of the deed in the county clerk's office, notify the sheriff who shall prepare
30 a new tax ticket and mail it to the new property owner.

NOTE: The purpose of this bill is to allow quarterly payment of real and personal property taxes and to require new tax tickets to be mailed after property is transferred.

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