

WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

Introduced

House Bill 2177

By Delegate Mallow

[Introduced January 11, 2023; Referred to the
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11-1C-9a, relating to fair and equitable assessment of real property; providing
 3 Legislative findings; providing that it is unlawful to increase the assessed value of real
 4 property for no apparent reason than to establish a new or additional source of revenue;
 5 and providing that increased assessments may be made only upon the periodic evaluation
 6 of the property.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1C. FAIR AND EQUITABLE PROPERTY VALUATION.

§11-1C-9a. Fair and equitable assessment of real property.

1 (a) The Legislature finds that unnecessary, unjustified -- and in some cases, random --
 2 assessments of real property are unfair and unjust and should be unlawful. It is the intent of the
 3 Legislature to prevent such unjust and unfair assessments.

4 (b) Notwithstanding any provision of this code to the contrary, it is unlawful to increase the
 5 assessed value of real property for no apparent reason than to establish a new or additional
 6 source of revenue.

7 (c) Notwithstanding any provision of this code to the contrary, no increase in the assessed
 8 value of property may be made unless it is made based upon a periodic review, evaluation and
 9 inspection of the property pursuant to the three-year cycle of inspection of the property made
 10 pursuant to §11-1C-9 of this code. The reasons for increased assessments of real property must
 11 be justified and shall be announced and made available to the public.

NOTE: The purpose of this bill is to provide requirements for the fair and equitable assessment of real property.

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