H. B. 2192 1 2 3 (By Delegate Rodighiero) [Introduced January 12, 2011; referred to the 4 5 Committee on Political Subdivisions then the Judiciary.] 6 7 8 9 10 A BILL to amend and reenact §11-3-2 of the Code of West Virginia, 11 1931, as amended, relating to requiring the assessor of each 12 county to, within three months of a deed filing in the county 13 clerk's office of each county, prepare a new property tax 14 ticket and cause such tax ticket to be mailed from the county sheriff's office. 15 16 Be it enacted by the Legislature of West Virginia: That \$11-3-2 of the Code of West Virginia, 1931, as amended, 18 be amended and reenacted to read as follows: 19 ARTICLE 3. ASSESSMENTS GENERALLY. 20 §11-3-2. Canvass by assessor; lists of property. On July 1, in each year, the assessors and their deputies 21 22 shall begin the work of assessment in their respective counties, 23 and shall, from that date, diligently and continuously pursue with

1 all reasonable dispatch, their work of assessment until the same is 2 completed. Provided, That However, the assessor and his or her 3 deputies shall finish their work of assessment and complete the 4 land and personal property books not later than January 30. 5 Beginning on July 1, as aforesaid, the assessor or a deputy shall 6 obtain from every person in the county who is liable to assessment, 7 a full and correct description of all of the personal property of 8 which he or she was the owner on July 1 of the current year, fixing 9 what he or she deems to be the true and actual value of each item 10 of personal property for the guidance of the assessor, who shall 11 finally settle and determine the actual value of each item of such 12 property by the rule prescribed in section one of this article. 13 The assessor or a deputy shall also obtain from such person 14 separate, full and true statements, in like manner, and upon forms 15 to be furnished him or her, distinctly setting forth in each a 16 correct description of all property, real and personal, held, 17 possessed or controlled by him or her as executor, administrator, 18 guardian, trustee, receiver, agent, partner, attorney, president or 19 accounting officer of a corporation, consignee, broker, or in any 20 representative or fiduciary character; and he or she shall fix what 21 he or she deems the true and actual value thereof to each item of 22 such property, which valuation shall be subject to revision and 23 change by the assessor in like manner as property owned by such 24 person in his <u>or her</u> own right. *Provided*, That However, no person

- 1 shall be compelled to furnish the list mentioned in this section
- 2 sooner than July 10 of the current year.
- 3 The assessor shall perform such other duties while making his
- 4 or her assessment as may be required of him by law.
- 5 Notwithstanding any other provision in this code, the assessor
- 6 of each county shall, within three months of a deed being filed in
- 7 the applicable county clerk's office, prepare a new property tax
- 8 ticket and cause such tax ticket to be mailed from the county
- 9 sheriff's office to the new property owner.

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

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