

1 **H. B. 2395**

2  
3 (By Delegates D. Poling, Caputo, Ellem,  
4 Longstreth, Skaff, Poore and Guthrie)

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6 [Introduced January 12, 2011; referred to the  
7 Committee on Finance.]

8 **FISCAL**  
9 **NOTE**

10 A BILL to amend and reenact §11A-1-3 of the Code of West Virginia,  
11 1931, as amended, relating to clarifying an exception that  
12 allow sheriffs, with the consent of the county commission, to  
13 collect property taxes in more than two installments.

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

15 That §11A-1-3 of the Code of West Virginia, 1931, as amended,  
16 be amended and reenacted to read as follows:

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

18 **§11A-1-3. Accrual; time for payment; interest on delinquent taxes.**

19 (a) All current taxes assessed on real and personal property  
20 may be paid in two installments. The first installment shall be  
21 payable on September 1 of the year for which the assessment is  
22 made, and shall become delinquent on October 1; the second  
23 installment shall be payable the following March 1 and shall become  
24 delinquent on April 1. Taxes paid on or before the date when they  
25 are payable, including both first and second installments, shall be

1 subject to a discount of two and one-half percent. If taxes are  
2 not paid on or before the date on which they become delinquent,  
3 including both first and second installments, interest at the rate  
4 of nine percent per annum shall be added from the date they become  
5 delinquent until paid. However, this subsection does not prohibit  
6 the sheriff from establishing additional methods of payment in  
7 accordance with the provisions of section eight-a of this article.

8 (b) With regard to real and personal property taxes, when any  
9 return, claim, statement or other document is required to be filed,  
10 or any payment is required to be made within a prescribed period or  
11 before a prescribed date, and the applicable law requires delivery  
12 to the office of the sheriff of a county of this state, the methods  
13 prescribed in section five-f, article ten, chapter eleven of this  
14 code for timely filing and payment to the Tax Commissioner or  
15 Department of ~~Tax and~~ Revenue shall be the same methods utilized  
16 for timely filing and payment with such sheriff. Nothing contained  
17 in this subsection ~~(b) shall prohibit~~ prohibits the sheriff from  
18 establishing additional methods of payment in accordance with the  
19 provisions of section eight-a of this article.

NOTE: The purpose of this bill is to clarify an exception that allow sheriffs, with the consent of the county commission, to collect property taxes in more than two installments.

Strike-throughs indicate language that would be stricken from

the present law, and underscoring indicates new language that would be added.