

**H. B. 2987**

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(By Delegate Rodighiero)  
[Introduced February 2, 2011; referred to the  
Committee on the Judiciary then Finance.]

**FISCAL  
NOTE**

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

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

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

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

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

(a) (1) All current taxes assessed on real and personal  
property may be paid in two installments. The first installment  
~~shall be~~ is payable on September 1 of the year for which the  
assessment is made, and ~~shall become~~ becomes delinquent on October  
1; the second installment ~~shall be~~ is payable on the ~~first day of~~  
following March 1 and ~~shall become~~ becomes delinquent on April 1.

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

8 (2) Beginning July 1, 2011, current taxes assessed on real and  
9 personal property may be paid in quarterly installments. The first  
10 quarterly installment is payable on September 1 of the year for  
11 which the assessment is made, and becomes delinquent on October 1;  
12 the second quarterly installment is payable on the following  
13 January 1 and becomes delinquent on February 1; the third  
14 installment is payable on the following March 1 and becomes  
15 delinquent on April 1; the fourth installment is payable on the  
16 following August 1 and becomes delinquent on September 1. Taxes  
17 paid on or before the date when they are payable, including both  
18 first and second installments, are subject to a discount of two and  
19 one-half percent. If taxes are not paid on or before the date on  
20 which they become delinquent, including both first and second  
21 installments, interest at the rate of nine percent per annum shall  
22 be added from the date they become delinquent until paid.

23 (b) With regard to real and personal property taxes, when any  
24 return, claim, statement or other document is required to be filed,  
25 or any payment is required to be made within a prescribed period or

1 before a prescribed date, and the applicable law requires delivery  
2 to the office of the sheriff of a county of this state, the methods  
3 prescribed in section five-f, article ten, chapter eleven of this  
4 code for timely filing and payment to the Tax Commissioner or  
5 Department of ~~Tax~~ and Revenue shall be the same methods utilized  
6 for timely filing and payment with ~~such~~ the sheriff. Nothing  
7 contained in this subsection (b) ~~shall prohibit~~ prohibits the  
8 sheriff from establishing additional methods of payment in  
9 accordance with the provisions of section eight-a of this article.  
10 (c) For property which is transferred from grantor to grantee,  
11 the assessor shall, within three months of the filing of the deed  
12 in the county clerk's office, notify the sheriff who shall prepare  
13 a new tax ticket and mail it to the new property owner.

NOTE: The purpose of this bill is 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 the present law, and underscoring indicates new language that would be added.