

H. B. 2353

(By Delegates D. Poling, Caputo, Ellem,
Longstreth, Skaff and Poore)

[Introduced February 13, 2013; referred to the
Committee on Finance.]

**FISCAL
NOTE**

A BILL to amend and reenact §11A-1-3 of the Code of West Virginia,
1931, as amended, relating to clarifying an exception that
allows sheriffs, with the consent of the county commission, to
establish additional methods of payment of property taxes.

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) All current taxes assessed on real and personal property
may be paid in two installments. The first installment shall be
payable on September 1 of the year for which the assessment is
made, and shall become delinquent on October 1; the second
installment shall be payable the following March 1 and shall become
delinquent on April 1. Taxes paid on or before the date when they
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 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 establish additional methods of payment of property taxes.

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

be added.