

**H. B. 2076**

(By Delegates Caputo, Manchin and Longstreth)

[Introduced January 15, 2015; 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 allowing quarterly payment of real and personal 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~~ 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 the~~ following March 1 and ~~shall become~~ becomes delinquent on April 1. Taxes paid on or before the date when they are payable, including both first and second installments or quarterly installments, ~~shall be~~ are subject to a discount of two and one-half percent. If taxes are not paid on

1 or before the date ~~on which~~ they become delinquent, including both first and second installments or  
 2 quarterly installments, interest at the rate of nine percent per annum shall be added from the date they  
 3 become delinquent until paid. Beginning July 1, 2015, current taxes assessed on real and personal  
 4 property may be paid in quarterly installments: (1) The first quarterly installment is payable on  
 5 September 1 of the year for which the assessment is made and becomes delinquent on October 1; (2)  
 6 the second quarterly installment is payable on the following January 1 and becomes delinquent on  
 7 February 1; (3) the third installment is payable on the following March 1 and becomes delinquent  
 8 on April 1; and (4) the fourth installment is payable on the following August 1 and becomes  
 9 delinquent on September 1.

10 (b) With regard to real and personal property taxes, when any return, claim, statement or  
 11 other document is required to be filed or any payment is required to be made within a prescribed  
 12 period or before a prescribed date and the applicable law requires delivery to the office of the sheriff  
 13 of a county of this state, the methods prescribed in ~~§11-10-5f~~ section five-f, article ten, chapter  
 14 eleven of this code for timely filing and payment to the Tax Commissioner or Department of ~~tax and~~  
 15 Revenue shall be the same methods ~~utilized~~ used for timely filing and payment with ~~such~~ the sheriff.  
 16 Nothing contained in this subsection (b) ~~shall prohibit~~ prohibits the sheriff from establishing  
 17 additional methods of payment in accordance with the provisions of section eight-a of this article.

NOTE: The purpose of this bill is to allow quarterly payment of real and personal property taxes.

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