

H. B. 2400

(By Delegates Rodighiero and Marcum)

[Introduced January 27, 2015; referred to the
Committee on Finance.]

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. Taxes paid on or before the date when they are payable, including both first and second 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,
2 interest at the rate of nine percent per annum shall be added from the date they become delinquent
3 until paid.

4 (2) Beginning July 1, 2015, current taxes assessed on real and personal property may be paid
5 in quarterly installments. The first quarterly installment is payable on September 1 of the year for
6 which the assessment is made, and becomes delinquent on October 1; the second quarterly
7 installment is payable on the following January 1 and becomes delinquent on February 1; the third
8 installment is payable on the following March 1 and becomes delinquent on April 1; the fourth
9 installment is payable on the following August 1 and becomes delinquent on September 1. Taxes
10 paid on or before the date when they are payable, including both first and second installments, are
11 subject to a discount of two and one-half percent. If taxes are not paid on or before the date on
12 which they become delinquent, including both first and second installments, interest at the rate of
13 nine percent per annum shall be added from the date they become delinquent until paid.

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

22 (c) For property which is transferred from grantor to grantee, the assessor shall, within three

- 1 months of the filing of the deed in the county clerk's office, notify the sheriff who shall prepare a new
- 2 tax ticket and mail it to the new property owner.

NOTE: The purpose of this bill is to 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.