

# **WEST VIRGINIA LEGISLATURE**

## **2016 REGULAR SESSION**

**Introduced**

### **House Bill 2498**

**2015 Carryover**

(BY DELEGATES CADLE, IHLE, ZATEZALO, FAIRCLOTH AND

HAMRICK)

[Introduced January 13, 2016; referred to the

Committee on Finance.]

1 A BILL to amend and reenact §11A-1-3 of the Code of West Virginia, 1931, as amended, relating  
 2 to allowing taxpayers to make partial payments of real and personal property taxes.

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

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

**ARTICLE 11A. ACCRUAL AND COLLECTION OF TAXES.**

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

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

10 (b) As used in this section, the term "partial payment" means a payment that is less than  
 11 the full amount of taxes due. Beginning July 1, 2016, if the taxpayer desires to make a partial  
 12 payment, the sheriff shall accept one or more partial payments of any amount for payment of  
 13 current taxes assessed on real and personal property. The taxpayer has the responsibility to  
 14 ensure that the remaining amount due is paid. Any remaining balance that is not paid before the  
 15 date of delinquency shall be handled in the same manner as any other unpaid taxes.

16 ~~(b)~~ (c) With regard to real and personal property taxes, when any return, claim, statement  
 17 or other document is required to be filed, or any payment is required to be made within a

18 prescribed period or before a prescribed date, and the applicable law requires delivery to the  
19 office of the sheriff of a county of this state, the methods prescribed in section five-f, article ten,  
20 chapter eleven of this code for timely filing and payment to the Tax Commissioner or Department  
21 of ~~Tax and~~ Revenue shall be the same methods utilized for timely filing and payment with such  
22 sheriff. Nothing contained in this subsection (b) shall prohibit the sheriff from establishing  
23 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 taxpayers to make partial payments on their 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.*