

WEST VIRGINIA LEGISLATURE

2017 REGULAR SESSION

Introduced

House Bill 2860

BY DELEGATES HAMRICK, MILEY, QUEEN AND IAQUINTA

[Introduced March 8, 2017; Referred
to the Committee on Finance.]

1 A BILL to amend and reenact §16-13E-8 of the Code of West Virginia, 1931, as amended, relating
2 to modification of assessments in a community enhancement district.

Be it enacted by the Legislature of West Virginia:

1 That §16-13E-8 of the Code of West Virginia, 1931, as amended, be amended and
2 reenacted to read as follows:

ARTICLE 13E. COMMUNITY ENHANCEMENT ACT.

**§16-13E-8. Notice to property owners of assessments; correcting and laying assessments;
report on project completion; credits.**

1 (a) Prior to the issuance of assessment bonds or pledging any amounts to payment of tax
2 increment financing obligation debt service, the board shall cause a report to be prepared
3 describing each lot or parcel of land located within the community enhancement district and
4 setting forth the total cost of the project based on the contract with the governmental agency, the
5 accepted bid or bids, or a cost estimate certified by a professional engineer, and all other costs
6 incurred prior to the commencement of construction and the future administrative costs, and the
7 respective amounts chargeable upon each lot or parcel of land and the proper amount to be
8 assessed against the respective lots or parcels of land with a description of the lots and parcels
9 of land as to ownership and location. If two or more different kinds of projects are involved, the
10 report shall set forth the portion of the assessment attributable to each respective project. The
11 board shall thereupon give notice to the owners of real property to be assessed that on or after a
12 date specified in the notice an assessment will be deemed granted against the property. The
13 notice shall state that the owner of assessed property, or other interested party, may on said date
14 appear before the board to move the revision or correction of the proposed assessment and shall
15 show the total cost of the project, whether the assessments will pay for all or part of the total cost
16 of the project and the lots or parcels of property to be assessed and the respective amounts to be
17 assessed against such lots or parcels, with a description of the respective lots and parcels of land
18 as to ownership and location. The notice shall also be published as a Class II-0 legal

19 advertisement in compliance with the provisions of article three, chapter fifty-nine of the code, and
20 the publication area for such publication is the assessment district. On or after the date so
21 advertised, the board may revise, amend, correct and verify the report and proceed by resolution
22 to establish the assessments as corrected and verified and shall certify the same to the governing
23 body which created the district.

24 (b) ~~During the pendency of the project~~ The board may decrease the amount of the
25 assessments certified to the county sheriff for collection following the June 7 certification of those
26 assessments by the community enhancement district to the sheriff as provided by subdivision (6),
27 subsection (b), section six of this article, upon a finding or determination by the Community
28 Enhancement Board that the ~~decrease is necessary or appropriate as the total cost of the project~~
29 ~~is less than projected or that~~ need for the assessment amount has decreased under ~~the~~
30 ~~circumstances~~ any circumstance and so certify to the sheriff of the county where the property is
31 located. The modified assessment shall be granted against all property in the district for inclusion
32 in the tax ticket or the preparation of modified tax tickets by that sheriff for the affected parcels.

33 (c) Upon completion of a project, the board shall prepare a final report certifying the
34 completion of the project and showing the total cost of the project and whether the cost is greater
35 or less than the cost originally estimated. If the total cost of the project is less or greater than the
36 cost shown in the report prepared prior to construction, the board may revise the assessment
37 charged on each lot or parcel of land pursuant to subsection (a) of this section to reflect the total
38 cost of the project as completed, and in so doing shall, in the case of an assessment increase
39 only, follow the same procedure with regard to notice and providing each owner of assessed
40 property the right to appear before the board to move for the revision or correction of such
41 proposed reassessment as required for the original assessment. If an assessment is decreased,
42 the board shall, by resolution and written notice to the sheriff of the county in which the community
43 enhancement district is located, cause the next installment or installments of assessments then
44 due and payable by each affected property owner to be reduced pro rata, and shall provide written

45 notice to such property owners of the amount of such decrease by the deposit of such notice in
46 the United States mail, postage prepaid.

47 (d) The value of the projects financed with the assessments shall be treated as a credit
48 toward any impact fees related to the service or services provided levied under article twenty,
49 chapter seven of this code.

NOTE: The purpose of this bill is to authorize modification of assessments in a community enhancement district.

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