

# WEST VIRGINIA LEGISLATURE

## 2019 REGULAR SESSION

Introduced

### House Bill 2623

FISCAL  
NOTE

BY DELEGATE RODIGHIERO

[Introduced January 24, 2019; Referred  
to the Committee on Political Subdivisions then  
Finance.]

1 A BILL to amend and reenact §11-3-2 of the Code of West Virginia, 1931, as amended, relating  
 2 to requiring the assessor of each county to, within three months of a deed filing in the  
 3 county clerk's office of each county, prepare a new property tax ticket and cause the tax  
 4 ticket to be mailed from the county sheriff's office.

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

**ARTICLE 3. ASSESSMENTS GENERALLY.**

**§11-3-2. Canvass by assessor; lists of property.**

1 On July 1, in each year, the assessors and their deputies shall begin the work of  
 2 assessment in their respective counties, and shall, from that date, diligently and continuously  
 3 pursue with all reasonable dispatch, their work of assessment until the same is completed.  
 4 ~~Provided, That~~ However, the assessor and his or her deputies shall finish their work of  
 5 assessment and complete the land and personal property books not later than January 30.  
 6 Beginning on July 1, as aforesaid, the assessor or a deputy shall obtain from every person in the  
 7 county who is liable to assessment, a full and correct description of all of the personal property of  
 8 which he or she was the owner on July 1 of the current year, fixing what he ~~deems~~ or she  
 9 considers to be the true and actual value of each item of personal property for the guidance of  
 10 the assessor, who shall finally settle and determine the actual value of each item of such property  
 11 by the rule prescribed in section one of this article. The assessor or a deputy shall also obtain  
 12 from such person separate, full and true statements, in like manner, and upon forms to be  
 13 furnished him or her, distinctly setting forth in each a correct description of all property, real and  
 14 personal, held, possessed or controlled by him or her as executor, administrator, guardian,  
 15 trustee, receiver, agent, partner, attorney, president or accounting officer of a corporation,  
 16 consignee, broker, or in any representative or fiduciary character; and he or she shall fix what he  
 17 or she deems the true and actual value thereof to each item of such property, which valuation  
 18 shall be subject to revision and change by the assessor in like manner as property owned by such  
 19 person in his or her own right. ~~Provided, That~~ However, no person shall may be compelled to

20 furnish the list mentioned in this section sooner than July 10 of the current year.

21           The assessor shall perform such other duties while making his or her assessment as may  
22 be required ~~of him~~ by law.

23           Notwithstanding any other provision in this code to the contrary, the assessor of each  
24 county shall, within three months of a deed being filed in the applicable county clerk's office,  
25 prepare a new property tax ticket and cause the tax ticket to be mailed from the county sheriff's  
26 office to the new property owner.

NOTE: The purpose of this bill is to require the assessor of each county to, within three months of a deed filing in the county clerk's office of each county, prepare a new property tax ticket and cause the tax ticket to be mailed, from the county sheriff's office, to the new property owner to avoid any lapse in which the new property owner may otherwise incur in paying property taxes.

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