WEST virginia legislature

2022 regular session

Introduced

House Bill 4028

By Delegates Howell, Householder, Storch, Hott, Nestor, Paynter, Maynard, Hamrick, Criss, Rohrbach, and Riley

[Introduced January 12, 2022; Referred to the Committee on Technology and Infrastructure then Finance]

A BILL to amend and reenact §11-6-11 of the Code of West Virginia, 1931, as amended, relating to the board of public works assessing a flat fee on land owned by a railroad, telegraph, telephone, or pipeline that are not considered fit for use but are held by a railroad, telegraph, telephone, or pipeline for any reason, including potential future use; providing that the board of public works shall consult with the counties in which land owned by a railroad, telegraph, telephone, or pipeline lie; and providing for an effective date.

Be it enacted by the Legislature of West Virginia:

Article 6. Assessment of Public Service Business.

§11-6-11. Valuation of property by board.

Upon the 15th day after giving the notices required by section nine of this article, or as soon thereafter as reasonably convenient but not later than October 1, the board of public works shall proceed to access and fix the true and actual value of all property of such owner or operator hereinbefore required to be returned, in each county through which the railroad, car line, cars, express, telegraph, telephone, or pipeline of such owner or operator runs, and in which any property to be assessed is located. In ascertaining such value the board shall consider the return, if any, made by the owner or operator, and any return which may have been previously made by such owner or operator, the work sheets and tentative assessment recommended by the Tax Commissioner, such evidence or information as may be offered by such owner or operator, such further evidence or information as may be required by the board of such owner or operator, and any other pertinent evidence, information and data. Any and all evidence, information and data, at a regular meeting of the board held for such purpose at least 15 days after giving the notice required by section nine of this article. Before any assessment shall be made by the board, any and all evidence, information and data considered by the board shall be available for inspection by any such owner or operator or his or her duly authorized representative, and an opportunity given to be heard thereon when the board of public works has assessed any property hereby required to be returned, and has determined the valuation thereof, such assessment and valuation shall be entered of record in the book of minutes of its proceedings, and shall be certified by the secretary of the board to the Auditor.

Nothing in this chapter contained shall be construed to require the assessment by the board of public works of any part of a railroad, telegraph, telephone or pipeline until such part is so far completed as to be fit for use: *Provided*, That any lands owned by a railroad, telegraph, telephone, or pipeline that are not considered fit for use but are held by a railroad, telegraph, telephone, or pipeline for any reason, including potential future use, shall be assessed a flat fee, beginning on July 1, 2022, to be determined by the board of public works after consultation with the counties of this state in which land owned by a railroad, telegraph, telephone, or pipeline lie. But material held by any railroad, telegraph, telephone or pipeline company shall be returned to the board of public works for assessment as personal property. As soon as such assessment is made, the secretary of the board shall notify the owner or operator affected thereby of the amount thereof by written notice deposited in the United States post office, addressed to such owner or operator at the principal office or place of business of such owner or operator. Such assessment and valuation shall be final and conclusive, unless the same be appealed from in the manner following, within 15 days after such notice is so deposited.

NOTE: The purpose of this bill is to provide the board of public works the ability to assess a flat fee for and land held by a railroad, telegraph, telephone, or pipeline when the land is not considered fit for use but it is held for any reason, including potential future use to a railroad, telegraph, telephone, or pipeline.

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