

WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Introduced

House Bill 4792

BY DELEGATES HOWELL, C. MARTIN AND HAMRICK

[Introduced February 11, 2020; Referred to the
Committee on Government Organization then
Finance]

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

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

18 shall be entered of record in the book of minutes of its proceedings, and shall be certified by the
19 secretary of the board to the Auditor.

20 Nothing in this chapter contained shall be construed to require the assessment by the
21 board of public works of any part of a railroad, telegraph, telephone or pipeline until such part is
22 so far completed as to be fit for use: Provided, That any lands owned by a railroad, telegraph,
23 telephone, or pipeline that are not considered fit for use but are held by a railroad, telegraph,
24 telephone, or pipeline for any reason, including potential future use, shall be assessed a flat fee,
25 beginning on July 1, 2020, to be determined by the board of public works after consultation with
26 the counties of this state in which land owned by a railroad, telegraph, telephone, or pipeline lie.

27 But material held by any railroad, telegraph, telephone or pipeline company shall be returned to
28 the board of public works for assessment as personal property. As soon as such assessment is
29 made, the secretary of the board shall notify the owner or operator affected thereby of the amount
30 thereof by written notice deposited in the United States post office, addressed to such owner or
31 operator at the principal office or place of business of such owner or operator. Such assessment
32 and valuation shall be final and conclusive, unless the same be appealed from in the manner
33 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.