WEST virginia legislature

**FISCAL NOTE**

2021 regular session

Introduced

House Bill 3180

By Delegates Mallow, Conley, Mandt, and Forsht

[Introduced March 16, 2021; Referred to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-2C-9a, relating to fair and equitable assessment of real property; providing Legislative findings; providing that it is unlawful to increase the assessed value of real property for no apparent reason than to establish a new or additional source of revenue; and providing that increased assessments may be made only upon the periodic evaluation of the property.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1C. FAIR AND EQUITABLE PROPERTY VALUATION.

§11-2C-9a. Fair and equitable assessment of real property.

(a) The Legislature finds that unnecessary, unjustified and in some cases, random assessments of real property is unfair and unjust and should be unlawful. It is the intent of the Legislature to prevent such unjust and unfair assessments.

(b) Notwithstanding any provision of this code to the contrary, it is unlawful to increase the assessed value of real property for no apparent reason than to establish a new or additional source of revenue.

(c) Notwithstanding any provision of this code to the contrary, no increase in the assessed value of property may be made unless it is made based upon a periodic review, evaluation and inspection of the property pursuant to the three-year cycle of inspection of the property made pursuant to §11-1C-9 of this code. The reasons for increased assessments of real property must be justified and shall be announced and made available to the public.

NOTE: The purpose of this bill is to provide requirements for the fair and equitable assessment of real property.

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