WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 3180

BY DELEGATES MALLOW, CONLEY, MANDT, AND FORSHT

[Introduced March 16, 2021; Referred to the

Committee on Finance]

1   A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,

2   designated §11-2C-9a, relating to fair and equitable assessment of real property; providing

3   Legislative findings; providing that it is unlawful to increase the assessed value of real

4   property for no apparent reason than to establish a new or additional source of revenue;

5   and providing that increased assessments may be made only upon the periodic evaluation

6   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.

1   (a) The Legislature finds that unnecessary, unjustified and in some cases, random

2   assessments of real property is unfair and unjust and should be unlawful. It is the intent of the

3   Legislature to prevent such unjust and unfair assessments.

4   (b) Notwithstanding any provision of this code to the contrary, it is unlawful to increase the

5   assessed value of real property for no apparent reason than to establish a new or additional

6   source of revenue.

7   (c) Notwithstanding any provision of this code to the contrary, no increase in the assessed

8   value of property may be made unless it is made based upon a periodic review, evaluation and

9   inspection of the property pursuant to the three-year cycle of inspection of the property made

10   pursuant to §11-1C-9 of this code. The reasons for increased assessments of real property must

11   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.