

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2184

**FISCAL
NOTE**

By Delegates G. Howell and T. Howell

[Introduced February 12, 2025; referred to

the Committee on Finance]

1 A BILL to amend and reenact §11A-1-3 of the Code of West Virginia, as amended, relating to
2 allowing for monthly payments on current real and personal property taxes, with a
3 mechanism to allow for minor charges for those that take advantage of spreading these
4 taxes out over many months.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.

§11A-1-3. Accrual; time for payment; interest on delinquent taxes.

1 (a) All current taxes assessed on real and personal property may be paid in two
2 installments. The first installment shall be payable on September 1 of the year for which the
3 assessment is made, and shall become delinquent on October 1; the second installment shall be
4 payable on the first day of the following March and shall become delinquent on April 1. Taxes paid
5 on or before the date when they are payable, including both first and second installments, shall be
6 subject to a discount of two and one-half percent. If taxes are not paid on or before the date on
7 which they become delinquent, including both first and second installments, interest at the rate of
8 nine percent per annum shall be added from the date they become delinquent until paid.

9 (b) With regard to real and personal property taxes, when any return, claim, statement or
10 other document is required to be filed, or any payment is required to be made within a prescribed
11 period or before a prescribed date, and the applicable law requires delivery to the office of the
12 sheriff of a county of this state, the methods prescribed in §11-10-5f of this code for timely filing and
13 payment to the Tax Commissioner or Department of Tax and Revenue shall be the same methods
14 utilized for timely filing and payment with such sheriff. Nothing contained in this subsection (b)
15 shall prohibit the sheriff from establishing additional methods of payment in accordance with the
16 provisions of §11A-1-8a of this code.

17 (c) As an alternative to the payment of taxes in two installments as listed in subsection (a)
18 of this section, all current taxes assessed on real and personal property may also be paid on a
19 monthly basis. If a person chooses this option, a convenience fee of two and one-half percent shall

20 be assessed to each monthly payment.

NOTE: The purpose of this bill is to allow for monthly payments on current real and personal 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.