

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

**Introduced**

### **House Bill 2496**

By Delegate Street

(By Request)

[Introduced February 17, 2025; referred to the  
Committee on Finance]

1 A BILL to amend and reenact §11A-1-3 and §11A-1-8 of the Code of West Virginia, 1931, as  
2 amended, relating to payment of real estate taxes quarterly.

*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~~ quarterly  
2 installments. The first installment shall be payable on September first of the year for which the  
3 assessment is made, and shall become delinquent on October first. ~~the second~~ ~~The fourth~~  
4 ~~installment shall be payable on the first day of the following March and shall become delinquent on~~  
5 ~~April first~~ The second installment shall be payable on December first of the year for which the  
6 assessment is made, and shall become delinquent on January first. The third installment shall be  
7 payable on March first of the year for which the assessment is made, and shall become delinquent  
8 on April first. The fourth installment shall be payable on July first; of the year for which the  
9 assessment is made, and shall become delinquent on August first. Taxes paid on or before the  
10 date when they are payable, including both first and second installments, shall be subject to a  
11 discount of two and one-half percent. If taxes are not paid on or before the date on which they  
12 become delinquent, including both first and second installments, interest at the rate of nine percent  
13 per annum shall be added from the date they become delinquent until paid.

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

**§11A-1-8. Notice of time and place for payment; mailing of tax tickets.**

1 (a) The sheriff may give notice by posting at not less than six public places in each  
2 magisterial district, for at least 10 days before the time appointed, that between July 15, and the  
3 31st day of August he or she will attend at one or more of the most public and convenient places in  
4 each district, such places to be specified in the notice, for the purpose of receiving taxes due by the  
5 people residing or paying taxes in such district. The notice shall also state that those who pay the  
6 ~~first installment~~ quarterly installments of their taxes on or before the first day that the installments  
7 are due ~~September 1~~ will be entitled to a discount of two and one-half percent. Like notice may be  
8 given that ~~between January 15, and the twenty-eighth day of February~~ on or before the first day  
9 that installments are due for each of the following quarterly installments. The sheriff will again  
10 appear in each district for the collection of taxes, and that those who pay their ~~second installment~~  
11 ~~on or before March 1~~ quarterly installments will be entitled to the same discount. Failure of the  
12 sheriff to post such lists shall may not impair the right to collect such taxes, the right to collect any  
13 interest or penalty imposed as a result of the failure to pay such taxes or the methods of enforcing  
14 the payment of such taxes, interest or penalty.

15 The county commission of any county may order that the above notice shall also be given  
16 by advertisement. Such an order, once entered, shall continue in effect until rescinded by the  
17 county commission. Upon entry of such order, the sheriff shall, besides posting as required above,  
18 publish the proper notice as a Class II legal advertisement in compliance with the provisions of  
19 article three, chapter fifty-nine of this code, and the publication area for such publication shall be  
20 the county. Such notice shall be so published within fourteen consecutive days next preceding July  
21 15, or January 15, as the case may be. For every failure so to advertise, the sheriff shall forfeit  
22 \$100.

23 Notwithstanding the foregoing provisions, the sheriff shall send to every person owing real  
24 or personal property taxes a copy of such taxpayers annual tax ticket or tickets showing what tax is  
25 due and how ~~such~~ the tax may be paid. Such copy shall be sent to the last known address of such

26 taxpayer by first class United States mail.

27 Failure of the sheriff to send or failure of the taxpayer to receive ~~such~~ the copy ~~shall~~ may  
28 not impair the right to collect ~~such~~ the taxes, the right to collect any interest or penalty imposed as  
29 a result of the failure to pay such taxes or the method of enforcing the payment of such taxes,  
30 interest or penalty.

31 At such time as the sheriff prepares the delinquent list for real property, he or she shall  
32 compare such list with a copy of the landbooks most recently delivered by the assessor to the  
33 board of review and equalization pursuant to section §11-3-19 of this code. The assessor shall  
34 make a copy of said landbooks available to the sheriff. If property on the delinquent list should  
35 appear as a transfer on said landbooks with the delinquent owner as the transferor, the sheriff shall  
36 send to the transferee at his or her last known address by first class United States mail a copy of  
37 the annual tax ticket or tickets showing what taxes are due upon the real property of ~~such~~ the  
38 transferee and how they may be paid as prescribed in this section.

39 Failure of the sheriff to send or failure of the taxpayer to receive such copy ~~shall~~ may not  
40 impair the right to collect such taxes, the right to collect any interest or penalty imposed as a result  
41 of the failure to pay such taxes or the method of enforcing the payment of ~~such~~ the taxes, interest  
42 or penalty.

43 (b) In addition to the notice of real or property taxes owed, provided in this section, the  
44 county commission of any county may order that the sheriff include in the mailing notice of any  
45 taxes or other fees owed to the county or a municipality in the county.

46 (c) (1) The sheriff may accept credit cards in payment of any of the taxes, interest or  
47 penalty described in this section. The type of credit card accepted shall be at the discretion of the  
48 sheriff.

49 (2) The sheriff may set a fee to be added to each credit card transaction equal to the charge  
50 paid by the state, county, sheriff or taxpayer for the use of the credit card by the taxpayer. Except  
51 for fees imposed pursuant to this subdivision, no other fees for the use of a credit card may be

52 imposed upon the taxpayer.

53           (3) Except as provided in subsection (a) of this section, in no event ~~shall~~ may the sheriff  
54 discount or otherwise reduce the tax liability of a taxpayer who has elected to use a credit card for  
55 the payment of the tax liability.

56           (d) The Tax Commissioner may promulgate legislative rules to provide for the payment of  
57 tax liability by installment payments other than those prescribed in subsection (a) of this section.

NOTE: The purpose of this bill is to permit quarterly payment of 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.