

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **House Bill 4031**

By Delegate Mallow

[Introduced January 14, 2026; referred to the  
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,  
2 designated §11-1C-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.**

**§11-1C-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 are 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. The reasons for increased assessments of real property must be justified  
11 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.