

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4823

By Delegate Pritt

[Introduced January 26, 2026; referred to the

Committee on Finance]

1 A BILL to amend and reenact §11A-1-3 of the Code of West Virginia, 1931, as amended, relating
2 to allowing for payment of real property taxes to be made on a quarterly basis rather than
3 on a twice a year basis.

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 four
2 installments.

3 (b) Taxes that are paid biannually are subject to the following requirements:

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

11 (c) Taxes that are paid quarterly are subject to the following requirements:

12 (1) The Department of Tax and Revenue shall establish the dates upon which the quarterly
13 tax payments are due. Quarterly bills shall be mailed to taxpayers as a reminder of payment due
14 per quarter. Taxes paid on or before the date when they are payable shall be subject to a discount
15 of two and one-half percent.

16 (b) (d) With regard to real and personal property taxes, when any return, claim, statement
17 or other document is required to be filed, or any payment is required to be made within a
18 prescribed period or before a prescribed date, and the applicable law requires delivery to the office
19 of the sheriff of a county of this state, the methods prescribed in §11-10-5f of this code for timely
20 filing and payment to the Tax Commissioner or Department of Tax and Revenue shall be the same

21 methods utilized for timely filing and payment with such sheriff. Nothing contained in this
22 subsection ~~(b) (d)~~ shall prohibit the sheriff from establishing additional methods of payment in
23 accordance with the provisions of section eight-a of this article.

NOTE: The purpose of this bill is to provide an option that real property taxes may be allowed to be paid on a quarterly basis.

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