WEST VIRGINIA CODE CHAPTER 11A ARTICLE 1

WV Legislature

§11A-1-1. Definition of terms.

The words tax, taxes, taxable and taxation as used in this chapter shall, unless otherwise specified, be applicable to all levies on real or personal property made by any of the taxing units named in section four, article eight, chapter eleven of this code.

The words land or lands or tract or tracts of lands, or lot or lots, or real estate, or real property, or part or parcel of a tract or lot, or estate or estates in land, as used in this chapter, shall be deemed to include an undivided interest in any freehold estate in land.

WV Legislature

§11A-1-2. Lien for real property taxes.

There shall be a lien on all real property for the taxes assessed thereon, and for the interest and other charges upon such taxes, at the rate and for the period provided by law, which lien shall attach on July 1, 1961, and each July 1 thereafter for the taxes payable for the ensuing fiscal year.

WV Legislature

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

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

(b) With regard to real and personal property taxes, when any return, claim, statement or other document is required to be filed, or any payment is required to be made within a prescribed period or before a prescribed date, and the applicable law requires delivery to the office of the sheriff of a county of this state, the methods prescribed in section five-f, article ten, chapter eleven of this code for timely filing and payment to the Tax Commissioner or Department of Tax and Revenue shall be the same methods utilized for timely filing and payment with such sheriff. Nothing contained in this subsection (b) shall prohibit the sheriff from establishing additional methods of payment in accordance with the provisions of section eight-a of this article.

WV Legislature

§11A-1-4. Collection by sheriff.

The sheriff, as ex officio county treasurer, shall collect all taxes levied in his county. For this purpose he shall have an office at the county seat, which shall be kept open daily during business hours.

WV Legislature

§11A-1-5. Appointment of collector; bond.

The county court may appoint a collector in any county when necessary to collect such taxes. The collector shall have a reasonable time for making collections and accounting therefor. Before acting, he shall execute an official bond, in the penalty of not less than $5,000, to be approved by the county court, and filed with the clerk thereof. All provisions of this chapter in respect to the rights, duties and liabilities of the sheriff shall be applicable to the collector, should one be appointed.

WV Legislature

§11A-1-6. When collection to commence.

The sheriff shall commence collection of current taxes on July 15, or as soon thereafter as he receives copies of the land and personal property books.

WV Legislature

§11A-1-7. No collection of current real property taxes until delinquent real property taxes are paid.

The sheriff, in preparing his or her real property tax receipts for any current year shall examine and compare them with the delinquent list for the preceding year in his or her hands, and if any tract is found to be delinquent for the preceding year, he or she shall note the fact on his or her current receipts and shall decline to receive current taxes on any land where it appears to his or her office that a prior year's real property taxes are unpaid. Acceptance of current taxes through oversight does not relieve the owner of any land of the liability to pay prior taxes and penalties imposed for nonpayment.

WV Legislature

§11A-1-7a. No collection of current personal property taxes until delinquent personal property taxes are paid.

The sheriff, in preparing his or her personal property receipts for any current year shall examine and compare them with the delinquent list for the preceding year in his or her hands, and if payment for any personal property is found to be delinquent for the preceding year, he or she shall note the fact on his or her current receipts and shall decline to receive current taxes on any personal property where it appears to his or her office that a prior year's personal property taxes are unpaid. Acceptance of current taxes through oversight does not relieve the owner of any personal property of the liability to pay prior taxes and penalties imposed for nonpayment.

WV Legislature

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

(a) The sheriff shall send to every person owing real or personal property taxes a copy of such taxpayers annual tax ticket or tickets showing what tax is due and how such tax may be paid. Such copy shall be sent to the last known address of such taxpayer by first class United States mail. The notice shall also state: (i) Those who pay the first installment of their taxes on or before the first day of September shall be entitled to a discount of two and one-half percent; and (ii) those who pay the second installment of their taxes on or before the first day of March shall be entitled to the same discount.

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

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

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

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

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

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

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

WV Legislature

§11A-1-8a. Providing for payment at banking institutions.

Notwithstanding any other provision of this code the sheriff, with the consent of the county commission, may enter into a contract with one or more banking institutions, as defined in section two, article one, chapter thirty-one-a of this code, doing business in the county for the purpose of receiving payment of property taxes.

Any such contract shall specify the manner in which all taxes received shall be paid to the sheriff and a method for verification by the sheriff and the county commission of all amounts received pursuant to the contract. The contract may provide for the payment of a reasonable fee for the provision of such services by the banking institution.

Nothing herein may be construed to affect the amount of the commission due the sheriff provided for in section seventeen of this article.

WV Legislature

§11A-1-9. Payment of taxes by co-owner or other interested party; lien.

Any owner of real estate whose interest is not subject to separate assessment, or any person having a lien on the land, or on an undivided interest therein, or any other person having an interest in the land, or in an undivided interest therein, which he desires to protect, shall be allowed to pay the whole, but not a part, of the taxes assessed thereon. Any co-owner of real estate whose interest is subject to separate assessment shall be allowed at his election to pay the taxes either on his own interest alone or in addition thereto upon the interest of any or all of his co-owners. If his own or any other interest less than the whole, on which he desires to pay the taxes, was included in a group assessment, he must before payment have the group assessment split and must secure from the assessor and present to the sheriff a certificate setting forth the changes made in the assessment. The sheriff shall make the necessary changes in his records, prepare new tax bills to conform thereto, and then deliver the certificate to the clerk of the county court, who shall note the changes on his records.

One who pays taxes on the interest of any other person shall be subrogated to the lien of the state upon such interest. He shall lose his right to the lien, however, unless within thirty days after payment he shall file with the clerk of the county court his claim in writing against the owner of such interest, together with the tax receipt or a duplicate thereof. The clerk shall docket the claim on the judgment lien docket in his office and properly index the same. Such lien may be enforced as other judgment liens are enforced.

WV Legislature

§11A-1-10. Payment by owner of part of tract or lot assessed to another.

Any person owning a part of a tract or lot, the whole of which was assessed in the name of another, shall be allowed to pay the taxes on such part upon complying with the provisions of this section. He must before payment obtain from the clerk of the county court a certificate of the transfer of title to him which certificate shall contain such information concerning the transfer as is required for each transfer included in the certified list provided for in section eight, article four, chapter eleven of this code. On the basis of the information in this certificate, he must then have the assessment split and must secure from the assessor and present to the sheriff a certificate setting forth the changes made in the assessment. The sheriff shall make the necessary changes in his records, prepare new tax bills to conform thereto, and then deliver the certificate to the clerk of the county court who shall note the changes on his records.

WV Legislature

§11A-1-11. Payment by fiduciary.

When a tax is paid by a fiduciary on any property under his control, or on the income of such property, the tax shall be refunded out of the property or its income.

WV Legislature

§11A-1-12. Receipt for taxes.

(a) The sheriff or his or her deputy shall deliver to the person paying any taxes a written or printed, or if taxes are paid online, a digital receipt therefor, and shall retain for his or her records the stub or duplicate of such receipt. The receipt and the stub or duplicate shall specify the total value of personal property; the number of acres of land, and the number of town lots, with the valuation of each tract or lot separately charged; and shall separately show the distribution amount of the tax paid for state, school current, county current, municipal current, district current, and any other purpose if levied.

(b) The receipt shall show the name of the sheriff and the officer receiving payment. The receipt shall include their initials.

(c) The sheriff shall furnish to each taxpayer a statement showing the levies laid for each class of taxable property in each taxing district of the county when requested so to do by the taxpayer. The sheriff shall cause a statement of the levies, as aforesaid, to be posted at the front door of the courthouse and at two conspicuous places in his or her office, but failure to post such statement shall in no wise affect the rights of the state, or any of its agencies, to collect such taxes. The Tax Commissioner may prescribe uniform tax statements and receipts, not inconsistent herewith, for use in all counties of the state.

WV Legislature

§11A-1-13. Accounts to be kept by sheriff.

The sheriff shall keep separate accounts in a permanent book or in a permanent record on an electronic data processing system, in form prescribed by the Tax Commissioner, of all the taxes received and disbursed by him or her, for the different purposes for which the taxes were levied. Each of the accounts shall be kept so as to show the total receipts and disbursements up to the close of business on each day; and in a separate column opposite the totals the sheriff shall ascertain and note in figures, at the close of each day's transactions, the balance due from or to him or her, as the case may be, on account of the funds. The account book or a printout of the permanent record on the electronic data processing system is subject to inspection at any time by the Tax Commissioner, members of the county commission, the clerk of the county commission, the prosecuting attorney, the mayor or treasurer of any municipality or the treasurer of the county board of education. The Tax Commissioner shall promulgate rules in

accordance with article three, chapter twenty-nine-a of this code requiring that printouts of the permanent record on the electronic data processing system be made on a periodic basis and that those printouts be stored in a safe and secure manner, so that they are protected from fire damage.

WV Legislature

§11A-1-14. Payment by sheriff into State Treasury.

All taxes collected for the state shall be paid into the State Treasury by the sheriff as follows: On or before November fifteenth, all such taxes collected before November first; on or before April fifteenth, all collected before April first. Every sheriff who fails to make any payment when due shall be charged with interest at the rate of twelve per cent per annum.

WV Legislature

§11A-1-15. Payment by sheriff to municipal and county board of education treasuries.

Each month the sheriff shall pay all moneys collected for any municipal corporation and the county board of education into the respective treasuries of such municipal corporation and county board of education, payment to be made on or before the tenth day of each month of all moneys collected during the preceding month for such municipal corporation and the county board of education: Provided, That the sheriff shall not be required to make such monthly payments to the county board of education, if the county board has designated the sheriff as its treasurer pursuant to section six, article nine, chapter eighteen of this code. For the faithful performance of this duty, he shall execute a bond, to be approved by the municipal council or Board of Education, in the penalty to be fixed by the council or board, not to exceed the amount of municipal or school taxes which it is estimated he will collect within any period of two months. The premium on such bond shall be paid by the municipality or Board of Education. Every sheriff who fails to make any payment when due shall be charged with interest at the rate of twelve percent a year.

WV Legislature

§11A-1-16. Sheriff charged with all levies; final settlement.

The sheriff shall be charged each year with all taxes levied in his county. On or before August first of the following year, he shall make a final settlement with each taxing unit and account for all taxes assessed for the preceding year. In the settlement, he shall be credited with all such taxes collected and paid over by him to or on account of the taxing unit. He shall also be credited with all such taxes listed as delinquent as provided in the following article. The remainder of the taxes assessed for the preceding year shall be accounted for by him as if they had been collected before the delinquent lists were prepared.

WV Legislature

§11A-1-17. Sheriff's commission for collection.

(a) The Legislature finds that it has, since July 1, 1955, consistently and annually imposed upon the sheriffs, as treasurers in each county, new and additional duties by the enactment of new provisions and amendments to this code. The new and additional duties imposed upon the aforesaid sheriffs, as county treasurers, by these enactments are such that they would justify the increases in commission as provided in this section, without violating the provisions of section 38, article VI, of the Constitution of West Virginia.

(b) The Legislature further finds that there are, from time to time, additional duties imposed upon all county sheriffs, as county treasurers, through the acts of the Congress of the United States and that such acts constitute new and additional duties for county sheriffs/treasurer and, as such, justify the increases in commission as provided by subsection (c) of this article, without violating the provisions of section 38, article VI, of the Constitution of West Virginia.

(c) Beginning on and after July 1, 2026, the sheriff shall be entitled to a commission for the collection of taxes as authorized by law and provided in this subsection. The commission shall be based upon the percentage of the combined total of all taxes assessed on real and personal property taxes levied for the current fiscal year that are collected by the sheriff during the tax year as determined by the county commission, as follows:

(1) If the sheriff collects at least 85 percent but less than 90 percent of the total taxes levied, the sheriff shall receive a commission in the amount of $20,000;

(2) If the sheriff collects at least 90 percent but less than 95 percent of the total taxes levied, the sheriff shall receive a commission in the amount of $25,000; and

(3) If the sheriff collects 95 percent or more of the total taxes levied, the sheriff shall receive a commission in the amount of $30,000.

(d) The commission so allowed shall be charged against the various funds for which the taxes are collected and become a regular part of the budgeted and annual compensation of the sheriff and paid in accordance with provisions of §7-7-9 of this code.

WV Legislature

§11A-1-18. Exception.

Notwithstanding the provisions of sections two, three, six, eight and fourteen of this article, the provisions of this article as of January 1, 1961, shall govern the accrual and collection of taxes levied upon assessed values as of January 1, 1961, or prior years.

WV Legislature