

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1959



ENROLLED

HOUSE BILL No. 81

(By Mr. Brotherton)



PASSED March 12 1959

In Effect 90 days from Passage



Filed in Office of the Secretary of State
of West Virginia MAR 20 1959
JOE F. BURDETT
SECRETARY OF STATE

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House Bill No. 81

(By MR. BROTHERTON)

[Passed March 12, 1959; in effect ninety days from passage.]

AN ACT to amend and reenact section one, article three, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to amend and reenact section two, article one, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, all relating to assessments, collection and enforcement of property taxes.

Be it enacted by the Legislature of West Virginia:

That section one, article three, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted, and that section two, article one, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

CHAPTER 11. TAXATION**Article 3. Assessments Generally.**

Section 1. *Time and Basis of Assessment; True and Actual Value; Default; Reassessment; Special Assessors.*—

2 All property shall be assessed annually as of the thirty-
3 first day of December, one thousand nine hundred fifty-
4 nine, and each December thirty-first thereafter, at its
5 true and actual value; that is to say, at the price for which
6 such property would sell if voluntarily offered for sale
7 by the owner thereof, upon such terms as such property,
8 the value of which is sought to be ascertained, is usually
9 sold, and not the price which might be realized if such
10 property were sold at a forced sale, except that the true
11 and actual value of all property owned, used and occu-
12 pied by the owner thereof exclusively for residential
13 purposes and upon farms occupied and cultivated by their
14 owners or bona fide tenants shall be arrived at by giving
15 primary, but not exclusive, consideration to the fair and
16 reasonable amount of income which the same might be
17 expected to earn, under normal conditions in the locality
18 wherein situated, if rented. The taxes upon all property
19

20 shall be paid by those who are the owners thereof on
21 that day, whether it be assessed to them or others. If at
22 any time after the beginning of the assessment year, it
23 be ascertained by the tax commissioner that the assessor,
24 or any of his deputies, is not complying with this provi-
25 sion or that he has failed, neglected or refused, or is
26 failing, neglecting or refusing after five days' notice to
27 list and assess all property therein at its true and actual
28 value, the tax commissioner may order and direct a re-
29 assessment of any or all of the property in any county,
30 district or municipality, where any assessor, or deputy,
31 fails, neglects or refuses to assess the property in the
32 manner herein provided. And, for the purpose of making
33 such assessment and correction of values, the tax com-
34 missioner may appoint one or more special assessors, as
35 necessity may require, to make such assessment in any
36 such county, and any such special assessor or assessors,
37 as the case may be, shall have all the power and authority
38 now vested by law in assessors, and the work of such
39 special assessor or assessors shall be accepted and treated
40 for all purposes by the county boards of review and

41 equalization and the levying bodies, subject to any re-
42 visions of value on appeal, as the true and lawful assess-
43 ment of that year as to all property valued by him or
44 them. The tax commissioner shall, with the approval of
45 the board of public works, fix the compensation of all
46 such special assessors as may be designated by him, which,
47 together with their actual expenses, shall be paid out of
48 the county fund by the county court of the county in
49 which any such assessment is ordered, upon the receipt
50 of a certificate of the tax commissioner filed with the
51 clerk of the court showing the amounts due and to whom
52 payable, after such expenses have been audited by the
53 county court.

54 Any assessor who knowingly fails, neglects or refuses
55 to assess all the property of his county, as herein pro-
56 vided, shall be guilty of malfeasance in office, and, upon
57 conviction thereof, he shall be fined not less than one
58 hundred nor more than five hundred dollars, or imprisoned
59 in the county jail not less than three nor more than six
60 months or both, in the discretion of the court, and upon
61 conviction, he shall be removed from office.

**CHAPTER 11-A. COLLECTION AND ENFORCEMENT OF
PROPERTY TAXES**

Article 1. Accrual and Collection of Taxes.

Section 2. *Lien for Real Property Taxes.*—There shall
2 be a lien on all real property for the taxes assessed there-
3 on, and for the interest and other charges upon such taxes,
4 at the rate and for the period provided by law, which
5 lien shall attach on the thirty-first day of December, one
6 thousand nine hundred fifty-nine, and each December
7 thirty-first thereafter for the taxes payable in the ensu-
8 ing year.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

W. Jasper Jr.
Chairman Senate Committee

Eudora Andrews
Chairman House Committee

Originated in the House of Delegates

Takes effect *90 days from* passage.

J. Howard Meyer
Clerk of the Senate

C. Blankenship
Clerk of the House of Delegates

Ralph Bean
President of the Senate

H. R. Pauley
Speaker, House of Delegates

The within *approved* this the *20th*
day of *March* 1959.

W. H. Underwood
Governor

