WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1977

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ENROLLED

HOUSE BILL No. 1499

(By Mrs. Snyder & Mrs. Shiflet)

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PASSED April 8, 1977

In Effect July 1, 1977 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, relating to assessment of real property for ad valorem tax purposes; providing that farm property be valued according to its actual use rather than at its potential use.

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 to read as follows:

ARTICLE 3. ASSESSMENTS GENERALLY.

§11-3-1. Time and basis of assessments; true and actual value; default; reassessment; special assessors.

1 All property shall be assessed annually as of the first day of July at its true and actual value; that is to say, at the price for which such property would sell if voluntarily offered for sale by the owner thereof, upon such terms as such property, the value of which is sought to be ascertained, is usually sold, and not the price which might be realized if such property were sold at a forced sale, except that the true and actual value of all property owned, used and occupied by the owner thereof exclusively for residential purposes shall be arrived at by giving primary, but not
exclusive, consideration to the fair and reasonable amount
of income which the same might be expected to earn, under
normal conditions in the locality wherein situated, if rented:
Provided, That the true and actual value of all farms used,
occupied and cultivated by their owners or bona fide tenants
shall be arrived at according to the fair and reasonable value
of the property for the purpose for which it is actually used
regardless of what the value of the property would be if
used for some other purpose; and that the true and actual
value shall be arrived at by giving consideration to the fair
and reasonable income which the same might be expected to
earn under normal conditions in the locality wherein situated,
Provided, however, That nothing herein shall alter
the method of assessment of lands or minerals owned by
domestic or foreign corporations. The taxes upon all property
shall be paid by those who are the owners thereof on that day,
whether it be assessed to them or others. If at any time after
the beginning of the assessment year, it be ascertained by the
tax commissioner that the assessor, or any of his deputies,
is not complying with this provision or that he has failed,
neglected or refused, or is failing, neglecting or refusing
after five days' notice to list and assess all property therein
at its true and actual value, the tax commissioner may order
and direct a reassessment of any or all of the property in
any county, district or municipality, where any assessor, or
deputy, fails, neglects or refuses to assess the property in
the manner herein provided. And, for the purpose of making
such assessment and correction of values, the tax commis-
sioner may appoint one or more special assessors, as necessity
may require, to make such assessment in any such county,
and any such special assessor or assessors, as the case may
be, shall have all the power and authority now vested by
law in assessors, and the work of such special assessor or
assessors shall be accepted and treated for all purposes by
the county boards of review and equalization and the levying
bodies, subject to any revisions of value on appeal, as the
true and lawful assessment of that year as to all property
valued by him or them. The tax commissioner shall, with
the approval of the board of public works, fix the compensa-
tion of all such special assessors as may be designated by him,
which, together with their actual expenses, shall be paid out of the county fund by the county commission of the county in which any such assessment is ordered, upon the receipt of a certificate of the tax commissioner filed with the clerk of the county commission showing the amounts due and to whom payable, after such expenses have been audited by the county commission.

Any assessor who knowingly fails, neglects or refuses to assess all the property of his county, as herein provided, shall be guilty of malfeasance in office, and, upon conviction thereof, shall be fined not less than one hundred nor more than five hundred dollars, or imprisoned in the county jail not less than three nor more than six months, or both, in the discretion of the court, and upon conviction, shall be removed from office.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

James L. Davis  
Chairman Senate Committee

Clarence L. Christman  
Chairman House Committee

Originated in the House.

Takes effect July 1, 1977.

J. Dillon Jr.  
Clerk of the Senate

C.A. Blankenship  
Clerk of the House of Delegates

W. G. Cole  
President of the Senate

Donald L. Kohr  
Speaker House of Delegates

The within ___is approved___ this the ___24___

day of ___April___, 1977.

John Bolender  
Governor