

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1977

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ENROLLED

HOUSE BILL No. 1494

(By Mrs. Snyder & Mr. Shiflet)

— ● —

PASSED April 8, 1977

In Effect July 1, 1977 Passage



ENROLLED

H. B. 1494

(By MRS. SNYDER and MR. SHIFLET)

[Passed April 8, 1977; in effect July 1, 1977.]

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
2 of July at its true and actual value; that is to say, at the
3 price for which such property would sell if voluntarily of-
4 fered for sale by the owner thereof, upon such terms as
5 such property, the value of which is sought to be ascer-
6 tained, is usually sold, and not the price which might be
7 realized if such property were sold at a forced sale, except
8 that the true and actual value of all property owned, used
9 and occupied by the owner thereof exclusively for residential
10 purposes shall be arrived at by giving primary, but not

11 exclusive, consideration to the fair and reasonable amount
12 of income which the same might be expected to earn, under
13 normal conditions in the locality wherein situated, if rented:
14 *Provided*, That the true and actual value of all farms used,
15 occupied and cultivated by their owners or bona fide tenants
16 shall be arrived at according to the fair and reasonable value
17 of the property for the purpose for which it is actually used
18 regardless of what the value of the property would be if
19 used for some other purpose; and that the true and actual
20 value shall be arrived at by giving consideration to the fair
21 and reasonable income which the same might be expected to
22 earn under normal conditions in the locality wherein situated,
23 if rented: *Provided, however*, That nothing herein shall alter
24 the method of assessment of lands or minerals owned by
25 domestic or foreign corporations. The taxes upon all property
26 shall be paid by those who are the owners thereof on that day,
27 whether it be assessed to them or others. If at any time after
28 the beginning of the assessment year, it be ascertained by the
29 tax commissioner that the assessor, or any of his deputies,
30 is not complying with this provision or that he has failed,
31 neglected or refused, or is failing, neglecting or refusing
32 after five days' notice to list and assess all property therein
33 at its true and actual value, the tax commissioner may order
34 and direct a reassessment of any or all of the property in
35 any county, district or municipality, where any assessor, or
36 deputy, fails, neglects or refuses to assess the property in
37 the manner herein provided. And, for the purpose of making
38 such assessment and correction of values, the tax commis-
39 sioner may appoint one or more special assessors, as necessity
40 may require, to make such assessment in any such county,
41 and any such special assessor or assessors, as the case may
42 be, shall have all the power and authority now vested by
43 law in assessors, and the work of such special assessor or
44 assessors shall be accepted and treated for all purposes by
45 the county boards of review and equalization and the levying
46 bodies, subject to any revisions of value on appeal, as the
47 true and lawful assessment of that year as to all property
48 valued by him or them. The tax commissioner shall, with
49 the approval of the board of public works, fix the compensa-
50 tion of all such special assessors as may be designated by him,

51 which, together with their actual expenses, shall be paid
52 out of the county fund by the county commission of the
53 county in which any such assessment is ordered, upon the
54 receipt of a certificate of the tax commissioner filed with
55 the clerk of the county commission showing the amounts due
56 and to whom payable, after such expenses have been audited
57 by the county commission.

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

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

James L. Davis
Chairman Senate Committee

Clarence C. Christensen
Chairman House Committee

Originated in the House.

Takes effect July 1, 1977.

J. C. Dillon Jr.
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

H. C. Smith Jr.
President of the Senate

Donald L. Kopp
Speaker House of Delegates

The within is approved this the 24
day of April, 1977.

Philip R. Ryley
Governor

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OFFICE OF THE GOVERNOR

APPROVED AND SIGNED BY THE GOVERNOR

Date April 24, 1977

Time 4:10 p.m.

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OFFICE
SECY. OF STATE