

APPROVED AND SIGNED BY THE GOVERNOR

Date 3-28-79

Time 7:45 p.m.

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1979

— ● —

## ENROLLED

*Committee Substitute for*  
**HOUSE BILL No. 920**

*No. 920*  
(By Mr. *Shiflet + Mr. Milleson*)

— ● —

Passed March 10, 1979

In Effect Ninety Days From Passage

**ENROLLED**  
**COMMITTEE SUBSTITUTE**  
**FOR**

**H. B. 920**

(By MR. SHIFLET and MR. MILLESON)

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[Passed March 10, 1979; in effect ninety days from passage.]

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AN ACT to amend and reenact section twenty-four, article three, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to further amend said article three by adding thereto a new section, designated section two-a, all relating to the assessment of property for ad valorem tax purposes; requiring notice to property owners when the assessed valuation of any item of real property is to be increased more than ten percent higher than the assessed valuation on such property in the previous tax year; the duties of the assessor and the county commission sitting as the board of equalization and review with respect thereto; the time of such notice; the time of meeting of the county commission sitting as the board of equalization and review and the duration of such meeting; prohibiting entry of such increase in the property books until the required notice is given or satisfied; and the methods by which such notice may be given, satisfied or waived.

*Be it enacted by the Legislature of West Virginia:*

That section twenty-four, article three, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended,

be amended and reenacted; and to further amend said article three by adding thereto a new section, designated section two-a, all to read as follows:

**ARTICLE 3. ASSESSMENTS GENERALLY.**

**§11-3-2a. Notice of increased assessment required; exceptions to notice.**

1 If the assessor determines the assessed valuation of any item  
2 of real property is more than ten percent greater than the val-  
3 uation assessed for that item in the last tax year and the in-  
4 crease be entered in the property books as provided in section  
5 nineteen of this article, the assessor shall give notice of the in-  
6 crease to the person assessed or the person controlling the  
7 property as provided in section two of this article. The notice  
8 must be given at least fifteen days prior to the first meeting in  
9 February at which the county commission meets as the board of  
10 equalization and review for that tax year and advise the person  
11 assessed or the person controlling the property of his right to  
12 appear and seek an adjustment in the assessment. The notice  
13 shall be made by first class United States postage mailed  
14 to the address of the person assessed or the person con-  
15 trolling the property for payment of tax on the item in the  
16 previous year, unless there was a general increase of the en-  
17 tire valuation in any one or more districts in which case  
18 the notice shall be by publication thereof by a Class II-O legal  
19 advertisement in compliance with the provisions of article  
20 three, chapter fifty-nine of this code and the area for the  
21 publication is the county. The requirement of notice under this  
22 section is satisfied and waived if personal notice of the increase  
23 is shown by:

24 (1) The taxpayer having signed the assessment form after  
25 it had been completed showing the increase;

26 (2) Notice was given as provided in section three-a of  
27 this article; or

28 (3) The person so assessed executing acknowledgment of  
29 the notice of the increase.

**§11-3-24. Review and equalization by county commission.**

1 The county commission shall annually, not later than the

2 first day of February, meet for the purpose of reviewing and  
3 equalizing the assessment made by the assessor. It shall not  
4 adjourn for longer than three days at a time until this work  
5 is completed, and shall not remain in session for a longer  
6 period than twenty-eight days and shall not adjourn sine die  
7 before the fifteenth day of February. At the first meeting,  
8 the assessor shall submit the property books for the current  
9 year, which shall be complete in every particular, except  
10 that the levies shall not be extended. The assessor and his  
11 assistants shall attend and render every assistance possible  
12 in connection with the value of property assessed by them.  
13 The commission shall proceed to examine and review the pro-  
14 perty books, and shall add on the books the names of persons,  
15 the value of personal property and the description and value of  
16 real estate liable to assessment which was omitted by the  
17 assessor. They shall correct all errors in the names of  
18 persons, in the description and valuation of property, and  
19 they shall cause to be done whatever else may be necessary  
20 to make the valuation comply with the provisions of this  
21 chapter. But in no case shall any question of classification  
22 or taxability be considered or reviewed. If the commission  
23 determine that any property or interest is assessed at more  
24 or less than its true and actual value, it shall fix it at the true  
25 and actual value. But no assessment shall be increased without  
26 giving the property owner at least five days' notice, in writing,  
27 and signed by the president of the commission, of the inten-  
28 tion to make the increase. Service upon the property owner  
29 shall be sufficient, or upon his agent or attorney in person,  
30 or if sent by registered mail to such property owner, his agent,  
31 or attorney, at the last known place of abode. If he be not  
32 found and have no known place of abode, then notice shall be  
33 given by publication thereof as a Class I legal advertisement  
34 in compliance with the provisions of article three, chapter  
35 fifty-nine of this code, and the publication area for such  
36 publication shall be the county. The date of the publication  
37 shall be at least five days prior to the increase. When it is  
38 desired to increase the entire valuation in any one district by  
39 a general increase, notice shall be given by publication thereof  
40 as a Class II-O legal advertisement in compliance with the pro-  
41 visions of article three, chapter fifty-nine of this code, and the

42 publication area for such publication shall be the county. The  
43 date of the last publication shall be at least five days prior to  
44 the increase in valuation. When an increase is made, the same  
45 valuation shall not again be changed unless notice is again  
46 given as heretofore provided.

47 The clerk of the county commission shall publish notice of  
48 the time, place and general purpose of the meeting as a Class  
49 II legal advertisement in compliance with the provisions of  
50 article three, chapter fifty-nine of this code, and the publica-  
51 tion area for such publication shall be the county involved.  
52 The expense of publication shall be paid out of the county  
53 treasury.

54 If any person fails to apply for relief at this meeting, he  
55 shall have waived his right to ask for correction in his assess-  
56 ment list for the current year, and shall not thereafter be per-  
57 mitted to question the correctness of his list as finally fixed  
58 by the county commission, except on appeal to the circuit  
59 court. After the county commission completes the review and  
60 equalization of the property books, a majority of the com-  
61 mission shall sign a statement that it is the completed assess-  
62 ment of the county for the year; then the property books shall  
63 be delivered to the assessor and the levies extended as pro-  
64 vided by law.

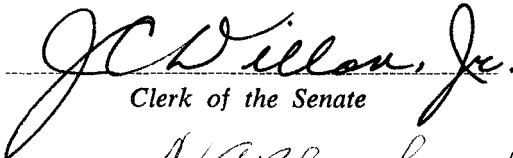
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


  
Chairman Senate Committee

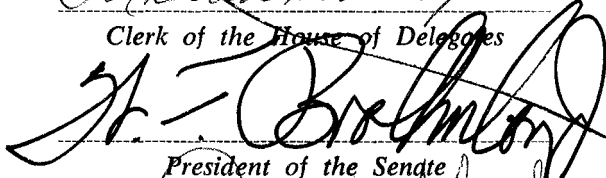
  
Chairman House Committee

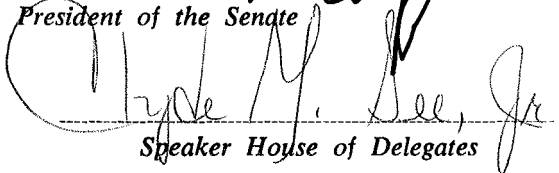
Originated in the House.

Takes effect ninety days from passage.

  
Clerk of the Senate

  
Clerk of the House of Delegates

  
President of the Senate

  
Speaker House of Delegates

The within is approved this the 28  
day of March, 1979.

  
Governor

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OFFICE OF THE GOVERNOR

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GOV. OF STATE