WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1979

ENROLLED
Committee Substitute for
HOUSE BILL No. 920

(By Mr. Shiflet and Mr. Milleson)

Passed _______________ 1979

In Effect Ninety Days From Passage
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 of real property is more than ten percent greater than the valuation assessed for that item in the last tax year and the increase be entered in the property books as provided in section nineteen of this article, the assessor shall give notice of the increase to the person assessed or the person controlling the property as provided in section two of this article. The notice must be given at least fifteen days prior to the first meeting in February at which the county commission meets as the board of equalization and review for that tax year and advise the person assessed or the person controlling the property of his right to appear and seek an adjustment in the assessment. The notice shall be made by first class United States postage mailed to the address of the person assessed or the person controlling the property for payment of tax on the item in the previous year, unless there was a general increase of the entire valuation in any one or more districts in which case the notice shall be by publication thereof by a Class II-O legal advertisement in compliance with the provisions of article three, chapter fifty-nine of this code and the area for the publication is the county. The requirement of notice under this section is satisfied and waived if personal notice of the increase is shown by:

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

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

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

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

1 The county commission shall annually, not later than the
first day of February, meet for the purpose of reviewing and
equalizing the assessment made by the assessor. It shall not
adjourn for longer than three days at a time until this work
is completed, and shall not remain in session for a longer
period than twenty-eight days and shall not adjourn sine die
before the fifteenth day of February. At the first meeting,
the assessor shall submit the property books for the current
year, which shall be complete in every particular, except
that the levies shall not be extended. The assessor and his
assistants shall attend and render every assistance possible
in connection with the value of property assessed by them.
The commission shall proceed to examine and review the pro-
perty books, and shall add on the books the names of persons,
the value of personal property and the description and value of
real estate liable to assessment which was omitted by the
assessor. They shall correct all errors in the names of
persons, in the description and valuation of property, and
they shall cause to be done whatever else may be necessary
to make the valuation comply with the provisions of this
chapter. But in no case shall any question of classification
or taxability be considered or reviewed. If the commission
determine that any property or interest is assessed at more
or less than its true and actual value, it shall fix it at the true
and actual value. But no assessment shall be increased without
giving the property owner at least five days' notice, in writing,
and signed by the president of the commission, of the inten-
tion to make the increase. Service upon the property owner
shall be sufficient, or upon his agent or attorney in person,
or if sent by registered mail to such property owner, his agent,
or attorney, at the last known place of abode. If he be not
found and have no known place of abode, then notice shall be
given by publication thereof as a Class I legal advertisement
in compliance with the provisions of article three, chapter
fifty-nine of this code, and the publication area for such
publication shall be the county. The date of the publication
shall be at least five days prior to the increase. When it is
desired to increase the entire valuation in any one district by
a general increase, notice shall be given by publication thereof
as a Class II-O legal advertisement in compliance with the pro-
pvisions of article three, chapter fifty-nine of this code, and the
publication area for such publication shall be the county. The date of the last publication shall be at least five days prior to the increase in valuation. When an increase is made, the same valuation shall not again be changed unless notice is again given as heretofore provided.

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

If any person fails to apply for relief at this meeting, he shall have waived his right to ask for correction in his assessment list for the current year, and shall not thereafter be permitted to question the correctness of his list as finally fixed by the county commission, except on appeal to the circuit court. After the county commission completes the review and equalization of the property books, a majority of the commission shall sign a statement that it is the completed assessment of the county for the year; then the property books shall be delivered to the assessor and the levies extended as provided by law.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

James L. Davis  
Chairman Senate Committee

Clarence L. Cherry Jr.  
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

J.C. Dillon, Jr.  
Clerk of the Senate

C. A. Blankenship  
Clerk of the House of Delegates

J. Bollingod  
President of the Senate

J. H. Lee, Jr.  
Speaker House of Delegates

The within ___ is approved ___ this the ___ day of ___ 1979.

John D. Bollingod  
Governor