WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1998

ENROLLED
Committee Substitute for
SENATE BILL NO. 181

(By Senators Jackson; Kessler)

PASSED March 14, 1998
In Effect NINETY DAYS FROM PASSAGE
AN ACT to repeal section twenty-five, article one-a, chapter
eleven of the code of West Virginia, one thousand nine
hundred thirty-one, as amended; to amend and reenact
section ten, article three of said chapter; and to amend and
reenact section three, article twelve-d of said chapter; all
relating generally to the assessment and taxation of real or
personal property; providing for discretionary penalties for
refusal to furnish proper list of property, for refusal to
answer or for answering falsely questions posed by assessor
or tax commissioner, or for refusal to deliver statement;
requiring office of business registration or other appropriate
section of the department of tax and revenue to annually
provide a list of businesses registered within a county to the
county assessor at no cost; limiting fee for additional lists; and making certain technical provisions.

Be it enacted by the Legislature of West Virginia:

That section twenty-five, article one-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed; that section ten, article three of said chapter be amended and reenacted; and that section three, article twelve-d of said chapter be amended and reenacted, all to read as follows:

ARTICLE 3. ASSESSMENTS GENERALLY.

§11-3-10. Failure to list property, etc.; collection of penalties and forfeitures.

1 If any person, firm or corporation, including public service corporations, whose duty it is by law to list any real estate or personal property for taxation, refuses to furnish a proper list thereof or refuses to list within the time required by law, or if any person, firm or corporation, including public service corporations, refuses to answer or answers falsely any question asked by the assessor or by the tax commissioner, or fails or refuses to deliver any statement required by law, he, she or it may forfeit, at the discretion of the assessor or the tax commissioner for good cause shown, not less than twenty-five nor more than one hundred dollars, and shall be denied all remedy provided by law for the correction of any assessment made by the assessor or by the board of public works. If any person, firm or corporation, including public service corporations, required by law to make return of property for taxation, whether the return is to be made to the assessor, the board of public works, or any other assessing officer or body, fails to return a true list of all property which should be assessed in this state, including notes, bonds, bills and accounts receivable, stocks and any other intangible personal property, the person, firm or corporation, in addition to all other penalties provided by law, shall forfeit one percent of the value of the property
not yet returned and not otherwise taxed in this state. A
forfeiture as to all property aforesaid may be enforced for
any such default occurring in any year not exceeding five
years immediately prior to the time the default is discov-
ered, but no liability to penalty or forfeiture as to notes,
bonds, bills and accounts receivable, stocks and other
intangible personal property arising prior to the first day
of January, one thousand nine hundred thirty-three, is
enforceable on behalf of the state or of any of its subdivi-
sions. Each failure to make a true return as herein
required constitutes a separate offense, and a forfeiture
shall apply to each of them, but all forfeitures, to which
the same person, firm or corporation is liable, shall be
enforced in one proceeding against the person, firm or
corporation, or against the estate of any deceased person,
and may not exceed five percent of the value of the
property not returned. Forfeitures shall be collected as
provided in article two, chapter eleven-a of this code, the
same as any tax liability, against the defaulting taxpayer,
or in case of a decedent, against his or her personal
representative. The sheriff shall apportion such fund
among the state, county, district, school district and
municipalities which would have been entitled to the
taxes upon the property if it had been assessed, in propor-
tion to the rates of taxation for each levying unit for the
year in which the judgment was obtained bears to the sum
of rates for all. When the list of property returned by the
appraisers of the estate of any deceased person shows an
amount greater than the last assessment list of the de-
ceased person next preceding the appraisal of his or her
estate, it is prima facie evidence that the deceased person
returned an imperfect list of his or her property: Pro-
vided, That any person liable for the tax or his or her
personal representative, may always be permitted to prove
by competent evidence that the discrepancy between the
assessment list and the appraisal of the estate is caused by
a difference of valuation returned by the assessor and that
made by the appraisers of the same property or by prop-
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63 erty acquired after assessment, or that any property
64 enumerated in the appraisers' list had been otherwise
65 listed for taxation, or that it was not liable for taxation.
66 Any judgment recovered under this section is a lien, from
67 the time of the service of the notice, upon all real estate
68 and personal property of the defaulting taxpayer, owned
69 at the time or subsequently acquired, in preference to any
70 other lien.

ARTICLE 12D. ESTABLISHMENT OF OFFICE OF BUSINESS REGISTRATION; CREATION OF CENTRALIZED RECORDS.

§11-12D-3. Agency contact list; dispersal of data base information to agencies; agency contact with prospective businesses.

1  (a) An agency contact list consisting of state government
2 agencies and offices having registration, licensing or other
3 similar statutory provisions related to the initiation of
4 new businesses in West Virginia or which should other-
5 wise have contact with a new business, will be maintained
6 by the office of business registration in conjunction with
7 the centralized records for new business registration.
8
9  (b) Based upon the proposed location, size, number of
10 employees, type of business, standard industry code or
11 codes and other pertinent information relating to the
12 business, each prospective new business, upon having a
13 record established in the centralized records for new
14 business registration, shall be informed by the office of
15 business registration of the state agencies or offices having
16 a registration, licensing and other similar statutory
17 provisions related to the initiation of a new business in
18 West Virginia or other function relating to prospective
19 new business such that the agency or office should by law
20 or regulation be given notice of the establishment or
21 operation of a new business in West Virginia. The office
22 of business registration shall establish a record of the new
23 business in the centralized data base for the use and
24 benefit of any agency or officer of the state of West
Virginia having access to the data base and which should by law or regulation receive notice of the establishment or operation of a particular business. The record should contain information necessary to fulfill the regulatory, registration or licensing function of the agency, or in lieu of such information, the name, address and other pertinent information relating to the particular business whereby the agency or office may initiate procedures or make contact with the particular business as is appropriate for the fulfillment of the regulatory, registration, licensing or other statutory duties of the office or agency.

(c) The office of business registration or some other appropriate section of the department of tax and revenue shall provide a list of the names and addresses of all registered businesses located within each county to the county assessor. The list shall be provided at no cost to the county assessor between the first day of July and the first day of August of each year. Any additional list of businesses provided to the county assessor before the next annual list is provided shall be provided at no more than the actual cost to reproduce the list. The production of information required by the provisions of this subsection shall be considered an exception to and not violative of any requirement for confidentiality otherwise established under the provisions of this chapter.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Watkins

Chairman House Committee

Nick Fantle

Originated in the Senate.

In effect ninety days from passage.

Clerk of the Senate

W. B. Howze

Clerk of the House of Delegates

Earl Ray Tomblin

President of the Senate

Speaker House of Delegates

The within approved this the 6th day of April, 1998.

Governor