WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 2007

ENROLLED

House Bill No. 3141

(By Delegates Amores, Varner and Stemple)

Passed March 10, 2007

In Effect Ninety Days from Passage
AN ACT to amend and reenact §11-3-5 of the Code of West Virginia, 1931, as amended, relating to whom assessors may issue proof of payment of personal property taxes.

Be it enacted by the Legislature of West Virginia:

That §11-3-5 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 3. ASSESSMENTS GENERALLY.

§11-3-5. Correction of previous property books; entry of omitted property.

1 The assessor, in making out the land and personal property books, shall correct any and every mistake he or she discovers in the books for any previous year.

2 When the assessor ascertains that any real or personal property in his or her county liable to taxation, other than that mentioned in the next succeeding paragraph, has been omitted from the land or personal property books for a period of less than five years, he or she shall make an entry of the
property in the proper book of the year in which the omission
was discovered and assess the same, according to the rule
prescribed in section one of this article, and shall charge the
same with all taxes chargeable against it at the rate of levy for
the year or years the same was omitted, together with interest
at the rate of six percent per annum for the years the same
was omitted from the books: Provided, That if the taxpayer,
including any person, firm or corporation, and excluding
public service corporations, requires proof of payment of
personal property taxes then the taxpayer shall file a listing
of all personal property owned on the assessment date
preceding the tax year or years for which proof must be
shown. The assessor shall then create a supplemental
assessment for the year or years required for proof of
payment for all personal property taxes provided on the
listing and present the supplemental assessment to the sheriff
who shall apply the levy rate or rates for the year or years so
assessed and prepare a tax bill and collect the taxes together
with interest thereon at the rate of six percent per annum for
the years the same was omitted from the books and any
penalties included thereon: Provided, however, That any
person who has been a resident of the state less than one year
prior to the assessment date is not required to pay any interest
or penalty.

And when the assessor ascertains that any notes, bonds,
bills and accounts receivable, stocks and other intangible
personal property in his or her county liable to taxation has
been omitted from the personal property books for a period
of five years or less after the thirty-first day of December,
one thousand nine hundred thirty-two, he or she shall make
entry of the property in the personal property book of the
year in which the omission was discovered and assess the
same at its true and actual value, according to the rule
prescribed in section one of this article, and shall charge the
same with all taxes chargeable against it after the year last
aforesaid at the rate of levy for the year or years the same
was omitted after the year aforesaid, together with interest
thereon at the rate of six percent per annum for the years the
same was omitted from the books.
Any assessor failing to make an entry as in this section provided, when discovered by him or her or called to his or her attention by any taxpayer interested therein, shall forfeit one hundred dollars.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

In effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within bill approved this the 22nd day of April, 2007.

Governor