

HB 3141 S

FILED

2007 APR -2 PM 2: 52

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

**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

ENROLLED

FILED

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# H. B. 3141

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

(BY DELEGATES AMORES, VARNER AND STEMPLER)

[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  
2       property books, shall correct any and every mistake he or she  
3       discovers in the books for any previous year.

4       When the assessor ascertains that any real or personal  
5       property in his or her county liable to taxation, other than that  
6       mentioned in the next succeeding paragraph, has been  
7       omitted from the land or personal property books for a period  
8       of less than five years, he or she shall make an entry of the

9 property in the proper book of the year in which the omission  
10 was discovered and assess the same, according to the rule  
11 prescribed in section one of this article, and shall charge the  
12 same with all taxes chargeable against it at the rate of levy for  
13 the year or years the same was omitted, together with interest  
14 at the rate of six percent per annum for the years the same  
15 was omitted from the books: *Provided*, That if the taxpayer,  
16 including any person, firm or corporation, and excluding  
17 public service corporations, requires proof of payment of  
18 personal property taxes then the taxpayer shall file a listing  
19 of all personal property owned on the assessment date  
20 preceding the tax year or years for which proof must be  
21 shown. The assessor shall then create a supplemental  
22 assessment for the year or years required for proof of  
23 payment for all personal property taxes provided on the  
24 listing and present the supplemental assessment to the sheriff  
25 who shall apply the levy rate or rates for the year or years so  
26 assessed and prepare a tax bill and collect the taxes together  
27 with interest thereon at the rate of six percent per annum for  
28 the years the same was omitted from the books and any  
29 penalties included thereon: *Provided, however*, That any  
30 person who has been a resident of the state less than one year  
31 prior to the assessment date is not required to pay any interest  
32 or penalty.

33 And when the assessor ascertains that any notes, bonds,  
34 bills and accounts receivable, stocks and other intangible  
35 personal property in his or her county liable to taxation has  
36 been omitted from the personal property books for a period  
37 of five years or less after the thirty-first day of December,  
38 one thousand nine hundred thirty-two, he or she shall make  
39 entry of the property in the personal property book of the  
40 year in which the omission was discovered and assess the  
41 same at its true and actual value, according to the rule  
42 prescribed in section one of this article, and shall charge the  
43 same with all taxes chargeable against it after the year last  
44 aforesaid at the rate of levy for the year or years the same  
45 was omitted after the year aforesaid, together with interest  
46 thereon at the rate of six percent per annum for the years the  
47 same was omitted from the books.

48           Any assessor failing to make an entry as in this section  
49 provided, when discovered by him or her or called to his or  
50 her attention by any taxpayer interested therein, shall forfeit  
51 one hundred dollars.

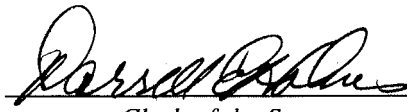
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

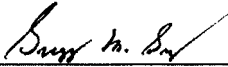
  
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Chairman Senate Committee

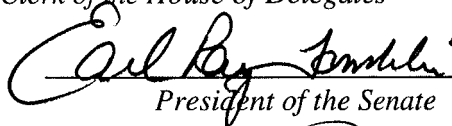
  
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Chairman House Committee

Originating in the House.

In effect ninety days from passage.

  
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Clerk of the Senate

  
\_\_\_\_\_  
Clerk of the House of Delegates

  
\_\_\_\_\_  
President of the Senate

  
\_\_\_\_\_  
Speaker of the House of Delegates

The within is approved this the 2nd  
day of April, 2007.

  
\_\_\_\_\_  
Governor

PRESENTED TO THE  
GOVERNOR

MAR 26 2007

Time

4:05 pm