

SB 565

FILED

2008 MAR 20 PM 12: 07

WEST VIRGINIA LEGISLATURE

SEVENTY-EIGHTH LEGISLATURE SECRETARY OF STATE

REGULAR SESSION, 2008

COMMITTEE SUBSTITUTE

FOR

ENROLLED

Senate Bill No. 565

(SENATORS SYPOLT, BAILEY AND LOVE,
original sponsors)

[Passed March 6, 2008; in effect from passage.]

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(SENATORS SYPOLT, BAILEY AND LOVE, *original sponsors*)

[Passed March 6, 2008; in effect from passage.]

AN ACT to amend and reenact §11-3-2a of the Code of West Virginia, 1931, as amended, relating to notices of increased assessment; and requiring notice of an increase in the assessed valuation of real property only if the increase is one thousand dollars or more.

Be it enacted by the Legislature of West Virginia:

That §11-3-2a of the Code of West Virginia, 1931, as

amended, be amended and reenacted to read as follows:

ARTICLE 3. ASSESSMENTS GENERALLY.

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

1 (a) If the assessor determines the assessed valuation of
2 any item of real property is more than ten percent
3 greater than the valuation assessed for that item in the
4 last tax year, the increase is one thousand dollars or
5 more and the increase is entered in the property books
6 as provided in section nineteen of this article, the
7 assessor shall give notice of the increase to the person
8 assessed or the person controlling the property as
9 provided in section two of this article. The notice shall
10 be given at least fifteen days prior to the first meeting in
11 February at which the county commission meets as the
12 board of equalization and review for that tax year and
13 advise the person assessed or the person controlling the
14 property of his or her right to appear and seek an
15 adjustment in the assessment. The notice shall be made
16 by first class United States postage mailed to the
17 address of the person assessed or the person controlling
18 the property for payment of tax on the item in the
19 previous year, unless there was a general increase of the
20 entire valuation in any one or more districts in which
21 case the notice shall be by publication of the notice by
22 a Class II-0 legal advertisement in compliance with the
23 provisions of article three, chapter fifty-nine of this
24 code. The area for the publication is the county. The
25 requirement of notice under this section is satisfied and
26 waived if personal notice of the increase is shown by:

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

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

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

33 (b) During the initial reappraisal of all property under
34 section seven, article one-c of this chapter, the Tax
35 Commissioner and each county assessor shall send every
36 person owning or controlling property appraised by the
37 Tax Commissioner or the county assessor, as the case
38 may be, a pamphlet which explains the reappraisal
39 process and its equalization goal in a detailed yet
40 informal manner. The property valuation training and
41 procedures commission, created under section three,
42 article one-c of this chapter, shall design the pamphlet
43 for use in all counties while allowing individual county
44 information to be included if it determines that the
45 information would improve understanding of the
46 process.

Enr. Com. Sub for S. B. No. 565] 4

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


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Chairman Senate Committee

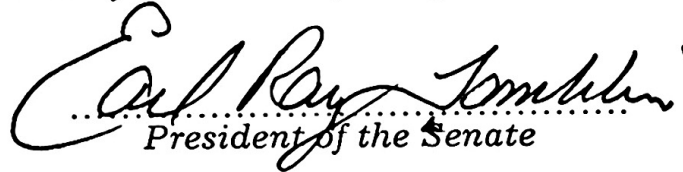

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Chairman House Committee

Originated in the Senate.

In effect from passage.


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Clerk of the Senate


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Clerk of the House of Delegates


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President of the Senate


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Speaker House of Delegates

The within is approved this
the 20th Day of March, 2008.


.....
Governor

PRESENTED TO THE
GOVERNOR

MAR 17 2008

Time 11:12am