

PERSONAL PROPERTY TAXES

1. ON WHAT PERSONAL PROPERTY DO I OWE TAXES?

For each tax year, you owe personal property taxes on all personal property you own as of July 1 of the prior year. Therefore, even if you bought a car on June 1, 2005, and sold it on August 1, 2005, you would owe a tax on the car for the entire year of 2006.

2. HOW WILL I KNOW WHAT TAXES I OWE?

Every July, the Sheriff's Tax Division works diligently to mail tax statements to each personal property owner in Kanawha County at their last known address.

3. DO I STILL OWE TAXES IF I DO NOT RECEIVE A TAX STATEMENT?

Yes, just like other bills you may owe, you are still required to pay a personal property tax even if you did not receive a statement from the Sheriff. In fact, the West Virginia legislature has included such a duty in W.Va. Code §11A-1-8. If you do not receive a tax statement before August 1st of each year, please contact our office and we will be glad to send you another copy.

4. WHEN CAN I PAY THE TAXES I OWE?

By law, the Sheriff can begin collecting current year taxes on July 15th of each year.

5. DO I HAVE TO PAY THE TOTAL AMOUNT DUE ALL AT ONCE?

No, for convenience, the tax payments are divided into a first-half and second-half payment schedule. The first-half is due by September 1 of that year and the second-half is due by March 1 of the following year.

6. DO I RECEIVE A DISCOUNT FOR PROMPT PAYMENT OF MY TAXES?

Yes, if you pay the first-half tax by September 1, you will receive a 2.5% discount on the amount due. The same is true for the second-half if paid by March 1 of the following year.

7. IF I MOVE OUT OF STATE, OR NO LONGER OWN A PIECE OF PERSONAL PROPERTY, DO I STILL OWE TAXES?

Any personal property owned in West Virginia on July 1 is subject to personal property taxes, even if you no longer live in West Virginia, or if you no longer own the personal property.

8. WHEN DO MY PERSONAL PROPERTY TAXES BECOME DELINQUENT?

The first-half payment becomes delinquent on October 1; the second-half payment becomes delinquent on April 1 of the following year.

9. WILL I BE NOTIFIED THAT MY TAXES ARE DELINQUENT IF I FORGET TO PAY?

Yes, in May of each year, the Tax Division publishes a list of all delinquent real and personal property taxes in the local newspapers.

10. WHAT HAPPENS IF I DO NOT PAY MY PERSONAL PROPERTY TAXES?

The Sheriff may file a lawsuit against you for collection of the delinquent personal property tax.



Kanawha County Sheriff's Office Tax Division

409 Virginia Street East, Room 120
Charleston, WV 25301

(304) 357-0210 Facsimile (304) 357-0291

Area Detachments

Chelyan	595-6470	Cross Lanes	776-7565
Elkview	965-7074	Sissonville	984-0006
St. Albans	722-4911		

www.kanawhasheriff.us

Kanawha County Sheriff's Office

Tax Division



PROPERTY TAXES AT A GLANCE



A Guide to
Frequently Asked Questions

TEL: 304-357-0210

REAL PROPERTY TAXES

1. ON WHAT PROPERTY DO I OWE TAXES?

You owe real property taxes on all real property that you own in West Virginia on July 1 prior to the tax year. If you sell/transfer real property, the real property taxes will be prorated between the buyer and seller based upon the ownership ratio for the tax year; unless the real estate contract specifies otherwise.

2. HOW DO I KNOW WHAT TAXES I OWE?

Every July, the Sheriff's Tax Division works diligently to mail tax statements to each real property owner in Kanawha County at their last known address.

3. DO I STILL OWE TAXES IF I DO NOT RECEIVE A TAX STATEMENT?

Yes, just like other bills you may owe, you are still required to pay real property taxes even if you did not receive a statement from the Sheriff. In fact, the West Virginia legislature has included such a duty in W.Va. Code §11A-1-8. If you do not receive a tax statement before August 1 of each year, please contact our office and we will be glad to send you another copy.

4. WHEN CAN I PAY THE TAXES I OWE?

By law, the Sheriff can begin collecting current year taxes on July 15 of each year. The payment schedule coincides with the County's budget cycle which is based on a fiscal year.

5. IS THE TOTAL AMOUNT DUE AT ONCE?

No, for convenience, the tax payments are divided into a first-half and second-half payment schedule. The first-half is due by September 1 of that year and the second-half is due by March 1 of the following year.

6. DO I RECEIVE A DISCOUNT FOR PROMPT PAYMENT OF MY TAXES?

Yes, if you pay the first-half tax by September 1, you will receive a 2.5% discount on the amount due. The same is true for the second-half if it is paid by March 1 of the following year.

7. I MAKE MONTHLY ESCROW PAYMENTS UNDER MY MORTGAGE, CAN THE BANK PAY MY TAXES?

Yes, a lien holder, such as a bank or mortgage company can pay your real property taxes.

8. CAN I USE A CREDIT CARD TO PAY MY REAL PROPERTY TAXES?

Yes, for convenience, you can pay your real property taxes with a Discover card. This is the only card we can accept at the present time.

9. IS A TAX YEAR THE SAME AS THE CALENDAR YEAR?

Yes, the tax year coincides with the calendar year. For example, the 2005 tax year began on January 1, 2005, and lasts until December 31, 2005.

10. WHAT IF MY ADDRESS CHANGES?

Your tax statement has a place for you to indicate the new address. Complete this portion of the statement, and the Tax Division will record your change and forward the information to the Assessor. You may also call them directly at 304-357-0250 to notify them of a change.

11. WHEN DO MY REAL PROPERTY TAXES BECOME DELINQUENT?

The first-half payment becomes delinquent on October 1; the second-half payment becomes delinquent on April 1 of the following year.

12. WILL I BE NOTIFIED THAT MY TAXES ARE DELINQUENT IF I FORGET TO PAY?

Yes, in May and September of each year, the Tax Division publishes a list of all delinquent real property taxes in the local newspapers. In October of each year we send a notice via certified mail to taxpayers who owe delinquent real property

13. WHAT IS A REAL PROPERTY TAX LIEN?

A real property tax lien is a charge upon real property for the satisfaction of a debt arising by operation of law. A real property tax lien attaches to all real property in West Virginia for taxes assessed against the property on July 1 of each year.

14. WHAT HAPPENS IF I DO NOT PAY MY REAL PROPERTY TAXES?

The Sheriff holds a public auction each November where he sells all tax liens that are attached to delinquent real property. The winning bid cannot be less than the amount of real property taxes due plus all charges and interest due on the delinquent taxes.

15. WHEN THE SHERIFF SELLS THE LIEN, HAVE I LOST THE PROPERTY?

No. At this point, only the tax lien has been sold. You still have an opportunity to redeem the tax lien and protect your ownership interest in the real property.

16. HOW DO I REDEEM THE TAX LIEN?

Contact the Kanawha County Clerk's office at 304-357-0240, or visit their office at the Kanawha County Courthouse to redeem your tax lien. To redeem you must pay the amount of taxes paid at auction plus 1% interest for each month since the tax sale, plus certain other charges including the purchaser's legal fees in certain situations. These fees are set by law and cannot be waived.

17. HOW EARLY CAN I REDEEM THE SHERIFF'S SALE OF MY TAX LIEN?

Generally, the County Clerk begins accepting redemptions on January 1 of the year following the Sheriff's sale of the tax lien.

18. MUST I REDEEM THE LIEN BY A CERTAIN DATE?

Yes. After the Sheriff's sale of your tax lien, you can redeem the sale up to the point that a tax deed is issued to the lien purchaser. Tax deeds may be issued no earlier than April 1 of the second year following the Sheriff's sale of a tax lien.

19. WHAT HAPPENS IF I DO NOT REDEEM?

No earlier than April 1 of the second year following the Sheriff's sale of a tax lien, the lien purchaser can acquire a tax deed from the County Clerk which conveys the property to the lien purchaser. Once the deed is issued, you lose all ownership of the property.