Taxation—Constitutional Aspects of Tangible Property Assessments

In 1961 the West Virginia Legislature moved the assessment date for real and personal property taxes from December 31 back to the first day of July. Since that time uncertainty has existed as to the effect of this change on the tax year. Some attorneys felt that this assessment date change put the West Virginia tax year on a fiscal year basis while others believed that the tax year was unchanged and remained on a calendar year basis. The issue apparently has been settled by the recent decision of the West Virginia Supreme Court in the case of George F. Hazelwood Co. v. Pitsenbarger. After discussing the point in some detail, the court concluded that the tax year is still the calendar year. This conclusion, however, may be dictum because the question

1 W. VA. CODE ch. 11A, art. 1, §2 (Michie 1961).
3 Ibid.
5 Id. at 317.