

# WEST VIRGINIA CODE: §6-9-11

## **§6-9-11. Transfer of certain powers and duties of Tax Commissioner to State Auditor; rules; interagency agreement; report to Legislature.**

(a) Effective July 1, 1999, the State Auditor shall be the chief inspector and supervisor of local government offices. For the purposes of this section and any section of this code relating to the chief inspector, "local government office" means any unit of local government within the state, including a county, county board of education, municipality, and any other authority, board, commission, district, office, public authority, public corporation or other instrumentality of a county, county board of education or municipality or any combination of two or more local governments.

The State Auditor shall assume and perform those duties previously vested in the Tax Commissioner under this section and any section of this code relating to the chief inspector, which sections are identified in subsection (d) of this section, pertaining to:

- (1) Making annual or special financial and compliance examinations or audits of local government offices;
- (2) Providing annual training to county officials pertaining to their work: Provided, That this annual training may not include matters directly or indirectly pertaining to determining the appraised or assessed value of property or equalization of assessed values of property for ad valorem property tax purposes;
- (3) Reviewing and approving annual budgets and changes in budgets during the fiscal year; and
- (4) Approving proposed levy rates, whether regular or special.

(b) Effective July 1, 1999, all records, property of whatever kind and character, including, but not limited to, current office space occupied by the chief inspector division of the Tax Division, all personnel in positions assigned to the chief inspector division and the fund established in section eight of this article shall be transferred to the State Auditor.

(c) The State Auditor shall propose rules for legislative approval in accordance with the provisions of article three, chapter twenty-nine-a of this code to implement the provisions of this section and any section of this code relating to the chief inspector.

(d) Notwithstanding any provision of this code to the contrary, after June 30, 1999, whenever the words "Tax Commissioner" or "State Tax Commissioner" appear in the following subsections, sections or articles of this code, these words shall mean the "State Auditor in his or her capacity as the chief inspector and supervisor of local government offices": Article nine, chapter six; section nine, article one, chapter seven; sections sixteen

and eighteen, article five of chapter seven; sections two, three, four and seventeen, article seven of chapter seven; section twelve, article twelve of chapter seven; section nine, article thirteen of chapter seven; section seventeen, article seventeen of chapter seven; section sixteen, article eight of chapter eight; sections seven, eighteen, nineteen and twenty-three, article thirteen of chapter eight; section seven, article sixteen of chapter eight; section four, article twenty-three of chapter eight; section sixteen, article twenty-nine of chapter eight; section four, article twenty-nine-a of chapter eight; section two, article thirty-two of chapter eight; section eight, article thirty-three of chapter eight; section six, article one of chapter ten; sections six-b, six-c, seven, eight, ten, ten-a, eleven, twelve, twelve-a, thirteen, fourteen, fourteen-a, fifteen, eighteen, twenty, twenty-one, twenty-three, twenty-four, twenty-five-a, twenty-six-a and thirty, article eight of chapter eleven; subsections (i) and (j), section five-a and subsections (i) and (j), section six, article thirteen-a of chapter eleven; sections eight, twelve and thirteen, article one of chapter eleven-a; section eleven, article two of chapter eleven-a; sections fourteen, thirty-two and sixty-four, article three of chapter eleven-a; section twenty, article three of chapter twelve; section five, article four of chapter twelve; section twenty, article one of chapter thirteen; section twenty-five, article two of chapter eighteen; section three-a, article nine of chapter eighteen; sections one, three, six, nine, twelve and thirteen, article nine-b of chapter eighteen; section five, article nine-d of chapter eighteen; section thirteen-b, article twenty-one-a of chapter nineteen; section eight, article two of chapter twenty-four; section nineteen, article twenty-one of chapter twenty-nine; section twenty, article one of chapter fifty-two; and section thirty, article one of chapter fifty-nine, all of this code.

(e) On or before July 1, 1999, the State Auditor and the State Tax Commissioner shall file with the Governor, the President of the Senate and the Speaker of the House of Delegates, an interagency agreement clarifying transition procedures and respective powers of the Auditor and Tax Commissioner. A copy of the interagency agreement shall be filed with the Secretary of State, and shall be a public record.

(f) On or before December 1, 1999, the State Auditor and the State Tax Commissioner shall jointly report to the Legislature as to any conflicts in this code created by the enactment of this section for which legislation is recommended for enactment during the 2000 regular session.