

# WEST VIRGINIA CODE: §11-6-13

## **§11-6-13. Apportionment of value among counties, districts and municipalities.**

In case the list and valuation of the property filed with the Tax Commissioner be satisfactory to the board of public works, or upon assessment of the property of such owner or operator being made by the board of public works the Auditor shall immediately apportion to each county, in which any part of such property is situated, the value of the property therein of every such owner or operator as valued or assessed hereunder and the relative value of such operating property within each county compared to the value of the total operating property within the state, to be determined upon such factors as the Auditor shall deem proper; and further shall apportion such values among the several districts, being school districts, and a proportional valuation to each municipality therein, in which any part of such property is situated, according to the value thereof, as near as may be, and forthwith shall certify to the county commission of such county the values so apportioned. The clerk of the county commission shall forthwith certify such values to the school district and to the several municipalities, respectively, in such county.

Inasmuch as there was litigation challenging the long term apportionment method consistently used by the State Auditor under the provisions of this section by which distribution was made of the ad valorem tax values of the operable properties and assets of public service businesses attributable to more than one county, and with the Legislature subsequently approving, codifying and ordering the continuance of such method of apportionment; and inasmuch as the Legislature having changed such apportionment method and having vested the authority to accomplish such and to issue assessments under this article through actions of the State Tax Commissioner rather than assessment by the board of public works and apportionment by the State Auditor, pursuant to chapter one hundred fifty-nine, acts of the Legislature, 1985 regular session,; and in light of the Legislature being unaware of the dramatic shifting of valuations among counties as a result of application or use of such new apportionment method and thus desiring to return to the former method of apportionment and that the same be performed by the State Auditor, as formerly and that final assessment activity, as such, and hearings in respect thereof be performed by the board of public works, as formerly; therefore, the Legislature finds and determines that apportionment and distribution of ad valorem tax valuations hereunder should and are to be performed by the State Auditor promptly and for current periods and on the basis of the above-mentioned long-term apportionment method used consistently by the State Auditor and with the valuations as determined by the application of such apportionment method to be certified forthwith to the county commissions. Specifically, as to the true and actual values of the property of public service businesses reported on their tax returns required to be filed by May 1, 1985 and as thereafter determined by tentative assessment and final assessment by the Tax Commissioner or by court decision for tax fiscal year 1986, the State Auditor shall, by March 1, 1986, or as soon as may be practicable, apportion and distribute such values, as required, to the respective levying bodies and on

the basis of his using the long-term, consistent apportionment method of his office as long engaged in the applied under the provisions of this section and article.

WV Legislature