

Filed
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WEST VIRGINIA LEGISLATURE

~~REPRODUCED FROM ORIGINAL~~

FIRST EXTRAORDINARY SESSION, 1955

ENROLLED

SENATE BILL NO. 3

(By Mr. Beane, Mr. President)

PASSED May 13 1955

In Effect from Passage



ENROLLED
Senate Bill No. 3
(By MR. BEAN, MR. PRESIDENT)

[Passed May 13, 1955; in effect from passage.]

AN ACT to amend article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by amending and reenacting section three thereof, and by adding thereto a new section, to be designated section fifteen, relating to the allocation of state aid for schools.

Be it enacted by the Legislature of West Virginia:

That article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by amending and reenacting section three thereof, and by adding thereto a new section, to be designated section fifteen, to read as follows:

Section 3. *Computation of Local Share.*—On the basis
2 of the most recent survey of property valuations in the
3 state, completed as to all classes of property in all coun-
4 ties determined by the tax commissioner under pres-
5 ent or former provisions of this article, the board shall
6 for each county compute, by application of the levies for
7 general current expense purposes, as defined in the pre-
8 ceding section, the amount of revenue which such levies
9 would produce if levied upon one hundred per cent of
10 the true and actual value of each of the several classes
11 of property contained in the report or revised report of
12 such value, made to it by the tax commissioner, as fol-
13 lows: (1) The board shall first take ninety-seven and
14 one-half per cent of the amount ascertained by applying
15 these rates to the total assessed public utility valuation
16 in each classification of property in the county. (2) The
17 board shall then apply these rates to the appraised value
18 of other property in each classification in the county,
19 as determined by the tax commissioner, and shall deduct
20 therefrom five per cent as an allowance for the usual
21 losses in collections due to discounts, exonerations, de-

22 lincencies and the like. Fifty per cent of the amount
23 so determined shall be added to the ninety-seven and
24 one-half per cent of public utility taxes computed as pro-
25 vided above, and this total shall be the local share of the
26 particular county.

27 Commencing on the first day of June, one thousand
28 nine hundred fifty-five, the tax commissioner shall make
29 or cause to be made such surveys, examinations, audits,
30 and investigations of the value of the several classes of
31 property in each county which should be listed and
32 taxed under the several classifications provided by law,
33 and shall determine the appraised value thereof based
34 upon the true and actual value thereof. In making such
35 surveys he may use such methods of checking property
36 values and determining the amount of property in each
37 classification, and may use such accepted survey and
38 investigation procedures as are customarily employed
39 for appraisal purposes. The tax commissioner may em-
40 ploy such assistants as available appropriations will per-
41 mit. From moneys appropriated and available for state
42 aid, the tax commissioner shall be allowed not to exceed

43 two hundred ten thousand dollars for the fiscal year be-
44 ginning on the first day of July, one thousand nine hun-
45 dred fifty-five, and not to exceed one hundred thousand
46 dollars for each fiscal year thereafter.

47 On or before the first day of January, one thousand
48 nine hundred fifty-six, the tax commissioner shall com-
49 plete the appraisal for each of the fifty-five counties, and
50 shall render to the Legislature and to the state board
51 of school finance his report with respect thereto. There-
52 after the tax commissioner shall annually continue such
53 work of survey, examination, audit, and investigation in
54 each of the counties and shall annually revise his reports
55 to the Legislature and to the state board of school finance
56 concerning such appraisals, such reports to be made not
57 later than the first day of January of each year.

Sec. 15. *Qualification for State Aid; Reductions in*
2 *County Allocation.*—Beginning with the fiscal year, one
3 thousand nine hundred fifty-six—one thousand nine hun-
4 dred fifty-seven, in order for a county to qualify for its
5 full allocation of state aid, as provided in this article, the
6 assessed valuation of all non-public utility property in the

7 county for the assessment year one thousand nine hun-
8 dred fifty-six must be not less than thirty-five per cent
9 of the appraised value of such non-public utility prop-
10 erty as determined by the tax commissioner in his state-
11 wide report to be submitted in January, one thousand
12 nine hundred fifty-six; and for the fiscal year one thou-
13 sand nine hundred fifty-seven—one thousand nine hun-
14 dred fifty-eight, such assessed valuation for the assess-
15 ment year one thousand nine hundred fifty-seven must
16 be not less than forty per cent of the appraised value of
17 such property as determined in the tax commissioner's
18 last previous state-wide report; and during the year one
19 thousand nine hundred fifty-eight—one thousand nine
20 hundred fifty-nine, such assessed valuation for the as-
21 sessment year one thousand nine hundred fifty-eight
22 must be not less than forty-five per cent of the appraised
23 value so determined; and for each year thereafter such
24 assessed valuation must be not less than fifty per cent
25 of the appraised value of such property as determined
26 by the last previous state-wide report of the tax com-
27 missioner.

28 Whenever for any year a county has failed to raise the
29 assessed valuation of its non-public utility property up
30 to the assessment level required by the provisions of the
31 preceding paragraph, the amount of state aid to be paid
32 to the county, as determined by the allocation of state
33 aid made under other provisions of this article, shall be
34 reduced as follows: (1) First determine the number of
35 percentage points by which the county failed to reach
36 the required assessment level. (2) Reduce the alloca-
37 tion of state aid to the county by the same number of
38 percentage points.

39 Until such time as a complete survey for all fifty-five
40 counties of the state can be completed by the tax com-
41 missioner, the local share for each county shall remain
42 the same as was used in the allocation of state aid for
43 the fiscal year one thousand nine hundred fifty-four—one
44 thousand nine hundred fifty-five.

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

[Signature]
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the Senate.

Takes effect FROM passage.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

The within approved this the 16
day of May, 1955.

[Signature]
Governor.



Filed In the Office of the Secretary of State
of West Virginia **MAY 17 1955**

D. PITT O'BRIEN
SECRETARY OF STATE