WEST VIRGINIA LEGISLATURE

FIRST EXTRAORDINARY SESSION, 1955

ENROLLED

SENATE BILL NO. 3

(By Mr. , Mr. President)

PASSED.......................... May 13, 1955

In Effect............................. 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 of the most recent survey of property valuations in the state, completed as to all classes of property in all counties determined by the tax commissioner under present or former provisions of this article, the board shall for each county compute, by application of the levies for general current expense purposes, as defined in the preceding section, the amount of revenue which such levies would produce if levied upon one hundred per cent of the true and actual value of each of the several classes of property contained in the report or revised report of such value, made to it by the tax commissioner, as follows: (1) The board shall first take ninety-seven and one-half per cent of the amount ascertained by applying these rates to the total assessed public utility valuation in each classification of property in the county. (2) The board shall then apply these rates to the appraised value of other property in each classification in the county, as determined by the tax commissioner, and shall deduct therefrom five per cent as an allowance for the usual losses in collections due to discounts, exonerations, de-
linquencies and the like. Fifty per cent of the amount
so determined shall be added to the ninety-seven and
one-half per cent of public utility taxes computed as pro-
vided above, and this total shall be the local share of the
particular county.

Commencing on the first day of June, one thousand
nine hundred fifty-five, the tax commissioner shall make
or cause to be made such surveys, examinations, audits,
and investigations of the value of the several classes of
property in each county which should be listed and
taxed under the several classifications provided by law,
and shall determine the appraised value thereof based
upon the true and actual value thereof. In making such
surveys he may use such methods of checking property
values and determining the amount of property in each
classification, and may use such accepted survey and
investigation procedures as are customarily employed
for appraisal purposes. The tax commissioner may em-
ploy such assistants as available appropriations will per-
mit. From moneys appropriated and available for state
aid, the tax commissioner shall be allowed not to exceed
two hundred ten thousand dollars for the fiscal year beginning on the first day of July, one thousand nine hundred fifty-five, and not to exceed one hundred thousand dollars for each fiscal year thereafter.

On or before the first day of January, one thousand nine hundred fifty-six, the tax commissioner shall complete the appraisal for each of the fifty-five counties, and shall render to the Legislature and to the state board of school finance his report with respect thereto. Thereafter the tax commissioner shall annually continue such work of survey, examination, audit, and investigation in each of the counties and shall annually revise his reports to the Legislature and to the state board of school finance concerning such appraisals, such reports to be made not later than the first day of January of each year.

Sec. 15. Qualification for State Aid; Reductions in County Allocation.—Beginning with the fiscal year, one thousand nine hundred fifty-six—one thousand nine hundred fifty-seven, in order for a county to qualify for its full allocation of state aid, as provided in this article, the assessed valuation of all non-public utility property in the
county for the assessment year one thousand nine hundred fifty-six must be not less than thirty-five per cent of the appraised value of such non-public utility property as determined by the tax commissioner in his state-wide report to be submitted in January, one thousand nine hundred fifty-six; and for the fiscal year one thousand nine hundred fifty-seven—one thousand nine hundred fifty-eight, such assessed valuation for the assessment year one thousand nine hundred fifty-seven must be not less than forty per cent of the appraised value of such property as determined in the tax commissioner's last previous state-wide report; and during the year one thousand nine hundred fifty-eight—one thousand nine hundred fifty-nine, such assessed valuation for the assessment year one thousand nine hundred fifty-eight must be not less than forty-five per cent of the appraised value so determined; and for each year thereafter such assessed valuation must be not less than fifty per cent of the appraised value of such property as determined by the last previous state-wide report of the tax commissioner.
Whenever for any year a county has failed to raise the assessed valuation of its non-public utility property up to the assessment level required by the provisions of the preceding paragraph, the amount of state aid to be paid to the county, as determined by the allocation of state aid made under other provisions of this article, shall be reduced as follows: (1) First determine the number of percentage points by which the county failed to reach the required assessment level. (2) Reduce the allocation of state aid to the county by the same number of percentage points.

Until such time as a complete survey for all fifty-five counties of the state can be completed by the tax commissioner, the local share for each county shall remain the same as was used in the allocation of state aid for the fiscal year one thousand nine hundred fifty-four—one thousand nine hundred fifty-five.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

[Signature]
Chairman Senate Committee

W.T. Berkey Jr.
Chairman House Committee

Originated in the Senate.

Takes effect ________________ 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.

William C. Marland
Governor.

Filed In the Office of the Secretary of State
of West Virginia

MAY 17 1955
D. Pitt O'Brien
SECRETARY OF STATE