WEST VIRGINIA LEGISLATURE
SECOND REGULAR THIRTY-DAY SESSION, 1958

ENROLLED

SENATE BILL NO. 34

(By Mr. Bean, Mr. President)

PASSED February 3, 1958

In Effect from Passage

FEB 10 1958
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[Passed February 3, 1958; in effect from passage.]

AN ACT to amend and reenact section three, article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the provision of incentives encouraging the several counties of the state to raise additional funds for the support of free schools by designating a method of computing the local share of the counties in state school funds based on the true and actual value of property within each county, and providing for an appraisal of such property by the state tax commissioner in order to determine said value.
Be it enacted by the Legislature of West Virginia:

That section three, article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 3. Computation of Local Share; Appraisal by  
2 Tax Commissioner.— 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 state 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 state 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 state 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, delinquencies 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 provided above and this total shall be the local share of the particular county.

The tax commissioner shall make or cause to be made an appraisal of all non-utility property, both real and personal, in the several counties of the state. Such appraisal shall be based on the true and actual value of said property. In making or causing to be made such appraisal, the tax commissioner after consultation with the county court shall employ a competent property appraisal firm or firms to appraise industrial and commercial properties, which appraisal shall be under his supervision and direction. In making or causing to be made such appraisal, the tax commissioner may use such methods of checking property values and determining the amount of property in
the several classes of property provided by law, and may
use such accepted procedures as are customarily employed
for appraisal purposes. He may employ such assistants as
available appropriations will permit. Such appraisal of all
said property in the several counties shall be completed
prior to the first day of January, one thousand nine hun-
dred sixty-one. Each year thereafter the tax commis-
sioner shall maintain the appraisal by making or causing to
be made such surveys, examinations, audits, maps and in-
estigations of the value of the several classes of property
in each county which should be listed and taxed under
the several classifications, and shall determine the ap-
praised value thereof based upon the true and actual val-
ues thereof. On the basis of information so ascertained, the
tax commissioner shall annually revise his reports to the
Legislature and to the state board concerning such ap-
praisals, such reports to be made not later than the first
day of January of each year.

As the appraisal of property in a county is completed
under this section, the county assessor shall use such ap-
praised valuation as a basis for determining the assessed
valuation of the several classes of property. The ratio of
assessed valuation to the new appraised valuation as de-
termined under the provisions of this section shall not be
less than such ratio as required by section fifteen of this
article.
In conjunction with and as a result of the appraisal
herein set forth the tax commissioner shall have the power,
and it shall be his duty, to establish a permanent records
system for each county in the state, consisting of:
(1) Tax maps of the entire county drawn to scale or
aerial maps, which maps shall indicate all property and
lot lines, set forth dimensions or areas, indicate whether
the land is improved, and identify the respective parcels
or lots by a system of numbers, or symbols and numbers,
whereby the ownership of such parcels and lots can be as-
certained by reference to the property record cards and
property owner's index.
(2) Property record cards arranged geographically ac-
cording to the location of property on the tax maps, which
cards shall set forth the location and description thereof,
the acreage or dimensions, description of improvements,
if any, the owner's name, address and date of acquisition, the purchase price, if any, set forth in the deed of acquisition, the amount of tax stamps, if any, on the deed, the assessed valuation, and the identifying number, or symbol and number, shown on the tax map.

(3) Property owner's index consisting of an alphabetical listing of all property owners, setting forth brief descriptions of each parcel or lot owned, and cross-indexed with the property record cards and the tax map.

The tax commissioner is hereby authorized and empowered to enter into such contracts as may be necessary, and for which funds may be available, to establish the permanent records system herein provided for, or may through his staff and employees, prepare and complete such system.

The cost of conducting the appraisal herein provided for shall be borne jointly by the state and the several counties in the following manner and terms: There shall be appropriated from the general revenue fund not less than one million five hundred thousand dollars for each of the three following fiscal years: One thousand nine hundred fifty-
eight—fifty-nine, one thousand nine hundred fifty-nine—
sixty, and one thousand nine hundred sixty—sixty-one.

Each county shall furnish, through its county court, not
more than ten per cent of the cost of such appraisal or re-
appraisal and permanent records system for such county.

Such county costs may be paid over a period of three
years with the approval of the tax commissioner. If a
county has employed a professional appraisal firm to con-
duct an appraisal or reappraisal of all or a part of non-
utility property within the past five years, and such ap-
praisal, or any other appraisals or reappraisal has been or
shall have been accepted by the tax commissioner, credit
shall be allowed to such county for its portion of the state-
wide appraisal costs and any contract with appraisal firm
or firms shall not be made for appraisal or reappraisal of
such property except and unless requested by such county,
or shown to be necessary by the tax commissioner: Pro-
vided, however, That until the completion of the appraisal
herein provided for in all of the fifty-five counties of the
state, the local share for each county shall be determined
on the basis of the annual survey of property valuations
by the tax commissioner, in this state, as hereinbefore provided.

A detailed report of appraisal for each year similar to reports now being made showing the results of the survey for the previous year shall be made by the tax commissioner as of January first for the Legislature and the board of school finance.

Except as otherwise provided in this bill, the coordinated effort provided by House Concurrent Resolution No. 8 adopted by the Legislature, regular session, one thousand nine hundred fifty-seven, shall not be disturbed.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

Takes effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 8th day of January, 1958.

Governor

Filed in Office of the Secretary of State of West Virginia

HELEN HOLT
SECRETARY OF STATE