

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

ENROLLED

Senate Bill No. 34

(By MR. BEAN, MR. PRESIDENT)

[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 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

18 to the appraised value of other property in each classifica-
19 tion in the county, as determined by the tax commissioner,
20 and shall deduct therefrom five per cent as an allowance
21 for the usual losses in collections due to discounts, exonera-
22 tions, delinquencies and the like. Fifty per cent of the
23 amount so determined shall be added to the ninety-seven
24 and one-half per cent of public utility taxes computed as
25 provided above and this total shall be the local share of
26 the particular county.

27 The tax commissioner shall make or cause to be made
28 an appraisal of all non-utility property, both real and per-
29 sonal, in the several counties of the state. Such appraisal
30 shall be based on the true and actual value of said proper-
31 ty. In making or causing to be made such appraisal,
32 the tax commissioner after consultation with the county
33 court shall employ a competent property appraisal firm
34 or firms to appraise industrial and commercial properties,
35 which appraisal shall be under his supervision and direc-
36 tion. In making or causing to be made such appraisal, the
37 tax commissioner may use such methods of checking prop-
38 erty values and determining the amount of property in

39 the several classes of property provided by law, and may
40 use such accepted procedures as are customarily employed
41 for appraisal purposes. He may employ such assistants as
42 available appropriations will permit. Such appraisal of all
43 said property in the several counties shall be completed
44 prior to the first day of January, one thousand nine hun-
45 dred sixty-one. Each year thereafter the tax commis-
46 sioner shall maintain the appraisal by making or causing to
47 be made such surveys, examinations, audits, maps and in-
48 vestigations of the value of the several classes of property
49 in each county which should be listed and taxed under
50 the several classifications, and shall determine the ap-
51 praised value thereof based upon the true and actual val-
52 ues thereof. On the basis of information so ascertained, the
53 tax commissioner shall annually revise his reports to the
54 Legislature and to the state board concerning such ap-
55 praisals, such reports to be made not later than the first
56 day of January of each year.

57 As the appraisal of property in a county is completed
58 under this section, the county assessor shall use such ap-
59 praised valuation as a basis for determining the assessed

60 valuation of the several classes of property. The ratio of
61 assessed valuation to the new appraised valuation as de-
62 termined under the provisions of this section shall not be
63 less than such ratio as required by section fifteen of this
64 article.

65 In conjunction with and as a result of the appraisal
66 herein set forth the tax commissioner shall have the power,
67 and it shall be his duty, to establish a permanent records
68 system for each county in the state, consisting of:

69 (1) Tax maps of the entire county drawn to scale or
70 aerial maps, which maps shall indicate all property and
71 lot lines, set forth dimensions or areas, indicate whether
72 the land is improved, and identify the respective parcels
73 or lots by a system of numbers, or symbols and numbers,
74 whereby the ownership of such parcels and lots can be as-
75 certained by reference to the property record cards and
76 property owner's index.

77 (2) Property record cards arranged geographically ac-
78 cording to the location of property on the tax maps, which
79 cards shall set forth the location and description thereof,
80 the acreage or dimensions, description of improvements,

81 if any, the owner's name, address and date of acquisition,
82 the purchase price, if any, set forth in the deed of acquisi-
83 tion, the amount of tax stamps, if any, on the deed, the as-
84 sessed valuation, and the identifying number, or symbol
85 and number, shown on the tax map.

86 (3) Property owner's index consisting of an alphabeti-
87 cal listing of all property owners, setting forth brief de-
88 scriptions of each parcel or lot owned, and cross-indexed
89 with the property record cards and the tax map.

90 The tax commissioner is hereby authorized and em-
91 powered to enter into such contracts as may be necessary,
92 and for which funds may be available, to establish the
93 permanent records system herein provided for, or may
94 through his staff and employees, prepare and complete
95 such system.

96 The cost of conducting the appraisal herein provided for
97 shall be borne jointly by the state and the several counties
98 in the following manner and terms: There shall be ap-
99 propriated from the general revenue fund not less than one
100 million five hundred thousand dollars for each of the three
101 following fiscal years: One thousand nine hundred fifty-

102 eight—fifty-nine, one thousand nine hundred fifty-nine—
103 sixty, and one thousand nine hundred sixty—sixty-one.

104 Each county shall furnish, through its county court, not
105 more than ten per cent of the cost of such appraisal or re-
106 appraisal and permanent records system for such county.
107 Such county costs may be paid over a period of three
108 years with the approval of the tax commissioner. If a
109 county has employed a professional appraisal firm to con-
110 duct an appraisal or reappraisal of all or a part of non-
111 utility property within the past five years, and such ap-
112 praisal, or any other appraisals or reappraisal has been or
113 shall have been accepted by the tax commissioner, credit
114 shall be allowed to such county for its portion of the state-
115 wide appraisal costs and any contract with appraisal firm
116 or firms shall not be made for appraisal or reappraisal of
117 such property except and unless requested by such county,
118 or shown to be necessary by the tax commissioner: *Pro-*
119 *vided, however,* That until the completion of the appraisal
120 herein provided for in all of the fifty-five counties of the
121 state, the local share for each county shall be determined
122 on the basis of the annual survey of property valuations

atc JHM
by FE

123 by the tax commissioner, in this state, as hereinbefore
124 provided.

125 A detailed report of appraisal for each year similar to
126 reports now being made showing the results of the survey
127 for the previous year shall be made by the tax commis-
128 sioner as of January first for the Legislature and the board
129 of school finance.

130 Except as otherwise provided in this bill, the coordi-
131 nated effort provided by House Concurrent Resolution
132 No. 8 adopted by the Legislature, regular session, one
133 thousand nine hundred fifty-seven, shall not be disturbed.

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 8th
day of February, 1958.

[Signature]
Governor



Filed in Office of the Secretary of State
of West Virginia
FEB 10 1958
HELEN HOLT
SECRETARY OF STATE