ENROLLED

SENATE BILL NO. 24

(By Mr. Martin)

PASSED February 11, 1960

In Effect 90 days from Passage
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Senate Bill No. 29
(By Mr. Martin)

[Passed February 10, 1960; in effect ninety days from passage.]

AN ACT to repeal section fifteen, article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, and to amend and reenact section three of said article thereof, all relating to the computation of local share; the statewide appraisal and assessment of property and the collection of taxes thereon for the support of schools.

Be it enacted by the Legislature of West Virginia:

That section fifteen, article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed, and that section three of said article thereof be amended and reenacted to read as follows:
Section 3. Computation of Local Share; Appraisal and Assessment of Property.—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 percent 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 percent 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 percent as an allowance for the usual losses in collections.
due to discounts, exonerations, delinquencies and the like.
Fifty percent of the amount so determined shall be added to the ninety-seven and one-half percent of public utility taxes computed as provided above and this total shall be the local share of the particular county. It shall be understood that in the repeal of section fifteen of this article, the removal of state aid penalties shall be made to apply to the school year one thousand nine hundred fifty-nine—sixty.

The tax commissioner shall make or cause to be made an appraisal in the several counties of the state of all non-utility real property and certain non-utility personal property as hereinafter provided. In determining the value of personal property—other than all machinery, equipment, furniture and fixtures of any industrial plant, mine, quarry or installation and of any commercial and professional establishment—the tax commissioner may use any other accepted method of determining values. 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 hundred sixty-four. Each year thereafter the tax commissioner shall maintain the appraisal by making or causing to be made such surveys, examinations, audits, maps and investigations 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 appraised value thereof based upon the true and actual values 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 appraisals, such re-
ports 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 court, sitting as a board of
equalization and review, and the county assessor shall
use such appraised valuations as the basis for determin-
ing the assessed valuation of the several classes of
property. The total assessed valuation in each of the four
classes of property shall be not less than fifty percent of
the new appraised valuation of each said class of property,
and the assessed values so set shall be interpreted as
meeting the requirements of chapter eleven of this code.

If the assessor or the county court fails to comply with
the provisions of this section within the year in which the
tax commissioner notifies the county of the completion
of the property appraisal for said county, such failure
shall constitute neglect of duty and, within the meaning
and provisions of chapter six, article six and seven of
this code, shall be cause for removal from office. Upon
receipt of reasonable evidence of failure or refusal to comply with the provisions of this section, the tax commissioner shall enter the county and fix the assessments at the required ratio.

The determination of appraised values in those counties where the full appraisal has not been completed shall be continued by the tax commissioner on the annual spot survey basis. Beginning with the fiscal year one thousand nine hundred sixty and for each year thereafter until the full survey is completed in a county, the assessed value in each of the four classes of property in such counties shall be not less than fifty percent of the appraised values of each said class of property as determined by the last previous statewide report of the tax commissioner.

Whenever for any year a county fails to raise the assessed valuations of its non-public utility property up to the assessment level required by the provisions of this and preceding paragraphs and, by such failure, causes the total tax yield from the four classes of property, based upon the allowable school rates defined in section two of this article, to fall below that required to meet the county
share, there shall be a temporary reallocation to the county board of education from the tax rates allowed the county court. This reallocation of rates, when applied to the assessed values of property in the county, shall be to such an extent as to raise a sum of money equal to and which shall replace the said local school revenue determined to be less than required to meet the county share.

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 ascertained by reference to the property record cards and property owners' index;
Property record cards arranged geographically according 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 owners' 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 fiscal year until sufficient funds have been appropriated to complete the appraisal in all counties of the state.

Each county shall furnish, through its county court, not more than ten percent of the cost of such appraisal or reappraisal 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 conduct an appraisal or reappraisal of all or a part of non-utility property within the past five years, and such appraisal, or any other appraisal 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: Provided, 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 heretofore provided, but in no way shall this be interpreted as affecting the assessment provisions set forth above; however, upon completion of the appraisal in any county, the local share shall be that then in effect and shall remain the same until the appraisal has been completed in all counties: Provided further, That the sample pieces of property employed in making the annual spot survey shall be used by the tax commissioner for this purpose only and shall be open to none other than the Legislature by its request through a resolution approved by both the Senate and the House. 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 number eight 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 90 days after passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within ........................................ this the ....................................

day of ........................................, 1960.

Governor

[Signature]

[Signature]