

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1960

ENROLLED

SENATE BILL NO. 24

(By Mr. Martin)

PASSED February 11, 1960

In Effect 90 days from Passage



Filed in Office of the Secretary of State
of West Virginia
FEB 18 1960

JOE F. BURDETT
SECRETARY OF STATE

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article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be repealed, and that section three of said article thereof be amended and reenacted to read as follows: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

22 due to discounts, exonerations, delinquencies and the like.
23 Fifty percent of the amount so determined shall be added
24 to the ninety-seven and one-half percent of public utility
25 taxes computed as provided above and this total shall be
26 the local share of the particular county. It shall be under-
27 stood that in the repeal of section fifteen of this article,
28 the removal of state aid penalties shall be made to apply
29 to the school year one thousand nine hundred fifty-nine—
30 sixty.

31 The tax commissioner shall make or cause to be made
32 an appraisal in the several counties of the state of all non-
33 utility real property and certain non-utility personal
34 property as hereinafter provided. In determining the
35 value of personal property—other than all machinery,
36 equipment, furniture and fixtures of any industrial plant,
37 mine, quarry or installation and of any commercial and
38 professional establishment—the tax commissioner may
39 use any other accepted method of determining values.
40 Such appraisal shall be based on the true and actual
41 value of said property. In making or causing to be made
42 such appraisal, the tax commissioner after consultation

43 with the county court shall employ a competent property
44 appraisal firm or firms to appraise industrial and com-
45 mercial properties, which appraisal shall be under his
46 supervision and direction. In making or causing to be
47 made such appraisal, the tax commissioner may use such
48 methods of checking property values and determining the
49 amount of property in the several classes of property pro-
50 vided by law, and may use such accepted procedures as
51 are customarily employed for appraisal purposes. He may
52 employ such assistants as available appropriations will
53 permit. Such appraisal of all said property in the several
54 counties shall be completed prior to the first day of
55 January, one thousand nine hundred sixty-four. Each
56 year thereafter the tax commissioner shall maintain the
57 appraisal by making or causing to be made such surveys,
58 examinations, audits, maps and investigations of the value
59 of the several classes of property in each county which
60 should be listed and taxed under the several classifica-
61 tions, and shall determine the appraised value thereof
62 based upon the true and actual values thereof. On the
63 basis of information so ascertained, the tax commissioner

64 shall annually revise his reports to the Legislature and
65 to the state board concerning such appraisals, such re-
66 ports to be made not later than the first day of January
67 of each year.

68 As the appraisal of property in a county is completed
69 under this section, the county court, sitting as a board of
70 equalization and review, and the county assessor shall
71 use such appraised valuations as the basis for determin-
72 ing the assessed valuation of the several classes of
73 property. The total assessed valuation in each of the four
74 classes of property shall be not less than fifty percent of
75 the new appraised valuation of each said class of property,
76 and the assessed values so set shall be interpreted as
77 meeting the requirements of chapter eleven of this code.
78 If the assessor or the county court fails to comply with
79 the provisions of this section within the year in which the
80 tax commissioner notifies the county of the completion
81 of the property appraisal for said county, such failure
82 shall constitute neglect of duty and, within the meaning
83 and provisions of chapter six, article six and seven of
84 this code, shall be cause for removal from office. Upon

85 receipt of reasonable evidence of failure or refusal to
86 comply with the provisions of this section, the tax com-
87 missioner shall enter the county and fix the assessments
88 at the required ratio.

89 The determination of appraised values in those counties
90 where the full appraisal has not been completed shall be
91 continued by the tax commissioner on the annual spot
92 survey basis. Beginning with the fiscal year one thousand
93 nine hundred sixty and for each year thereafter until the
94 full survey is completed in a county, the assessed value
95 in each of the four classes of property in such counties
96 shall be not less than fifty percent of the appraised values
97 of each said class of property as determined by the last
98 previous statewide report of the tax commissioner.
99 Whenever for any year a county fails to raise the assessed
100 valuations of its non-public utility property up to the
101 assessment level required by the provisions of this and
102 preceding paragraphs and, by such failure, causes the
103 total tax yield from the four classes of property, based
104 upon the allowable school rates defined in section two of
105 this article, to fall below that required to meet the county

106 share, there shall be a temporary reallocation to the
107 county board of education from the tax rates allowed the
108 county court. This reallocation of rates, when applied to
109 the assessed values of property in the county, shall be
110 to such an extent as to raise a sum of money equal to and
111 which shall replace the said local school revenue de-
112 termined to be less than required to meet the county
113 share.

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

118 (1) Tax maps of the entire county drawn to scale or
119 aerial maps, which maps shall indicate all property and
120 lot lines, set forth dimensions or areas, indicate whether
121 the land is improved, and identify the respective parcels
122 or lots by a system of numbers, or symbols and numbers,
123 whereby the ownership of such parcels and lots can be
124 ascertained by reference to the property record cards and
125 property owners' index;

126 (2) Property record cards arranged geographically ac-
127 cording to the location of property on the tax maps, which
128 cards shall set forth the location and description thereof,
129 the acreage or dimensions, description of improvements,
130 if any, the owner's name, address and date of acquisition,
131 the purchase price, if any, set forth in the deed of
132 acquisition, the amount of tax stamps, if any, on the deed,
133 the assessed valuation, and the identifying number, or
134 symbol and number, shown on the tax map;

135 (3) Property owners' index consisting of an alphabeti-
136 cal listing of all property owners, setting forth brief
137 descriptions of each parcel or lot owned, and cross-
138 indexed with the property record cards and the tax map.

139 The tax commissioner is hereby authorized and em-
140 powered to enter into such contracts as may be necessary,
141 and for which funds may be available, to establish the
142 permanent records system herein provided for, or may
143 through his staff and employees, prepare and complete
144 such system.

145 The cost of conducting the appraisal herein provided
146 for shall be borne jointly by the state and the several

147 counties in the following manner and terms: There shall
148 be appropriated from the general revenue fund not less
149 than one million five hundred thousand dollars for each
150 fiscal year until sufficient funds have been appropriated
151 to complete the appraisal in all counties of the state.

152 Each county shall furnish, through its county court,
153 not more than ten percent of the cost of such appraisal
154 or reappraisal and permanent records system for such
155 county. Such county costs may be paid over a period of
156 three years with the approval of the tax commissioner.
157 If a county has employed a professional appraisal firm to
158 conduct an appraisal or reappraisal of all or a part of
159 non-utility property within the past five years, and such
160 appraisal, or any other appraisal or reappraisal has been
161 or shall have been accepted by the tax commissioner,
162 credit shall be allowed to such county for its portion of
163 the state-wide appraisal costs and any contract with ap-
164 praisal firm or firms shall not be made for appraisal or
165 reappraisal of such property except and unless requested
166 by such county, or shown to be necessary by the tax
167 commissioner: *Provided*, That until the completion of

168 the appraisal herein provided for in all of the fifty-five
169 counties of the state, the local share for each county
170 shall be determined on the basis of the annual survey of
171 property valuations by the tax commissioner in this state,
172 as heretofore provided, but in no way shall this be inter-
173 preted as affecting the assessment provisions set forth
174 above; however, upon completion of the appraisal in any
175 county, the local share shall be that then in effect and shall
176 remain the same until the appraisal has been completed
177 in all counties: *Provided further*, That the sample pieces
178 of property employed in making the annual spot survey
179 shall be used by the tax commissioner for this purpose
180 only and shall be open to none other than the Legislature
181 by its request through a resolution approved by both the
182 Senate and the House.

183 A detailed report of appraisal for each year similar to
184 reports now being made showing the results of the survey
185 for the previous year shall be made by the tax commis-
186 sioner as of January first for the Legislature and the
187 board of school finance.

188 Except as otherwise provided in this bill, the coordi-
189 nated effort provided by House concurrent resolution
190 number eight adopted by the Legislature, regular session,
191 one thousand nine hundred fifty-seven, shall not be dis-
192 turbed.

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

Howard Davis, Jr.
Chairman Senate Committee

Eudora Andrews
Chairman House Committee

Originated in the Senate.

Takes effect 90 days from passage.

Howard Meyer
Clerk of the Senate

M. Blankenship
Clerk of the House of Delegates

Ralph Bean
President of the Senate

H. R. Quinn
Speaker House of Delegates

The within _____ this the _____

day of _____, 1960.

Governor



FILED IN OFFICE OF THE Secretary of State
of West Virginia FEB 18 1960
JOE E. BURDETT
SECRETARY OF STATE