

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1961



ENROLLED

Committee Substitute For
HOUSE BILL No... 75.....

(By Mr.)



PASSED March 10, 1961

In Effect July 1, 1961 ~~Passage~~



Filed in Office of the Secretary of State
of West Virginia MAR 17 1961
JOE E. BURDETT
SECRETARY OF STATE

H. 75-

ENROLLED
COMMITTEE SUBSTITUTE FOR
House Bill No. 75

(Originating in the Committee on Finance)

[Passed March 10, 1961; in effect July 1, 1961.]

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 sections one, three, four, eleven, and twelve, relating to public school support.

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 sections one, three, four, eleven, and twelve to read as follows:

Section 1. *Determination of a School Support Program.*

2 —The intent of this article is to provide a plan of finan-
3 cial support for the public schools of the state to be
4 known as the West Virginia public school support pro-

5 gram, and to fix statutorily both state and county respon-
6 sibility for the financing of the same. The said school
7 support program shall be comprised of three parts; name-
8 ly, basic foundation support, supplemental instructional
9 support, and general matching support as funds and pro-
10 visions are established for such. In enacting this plan,
11 the Legislature has in mind the following purposes:

12 (1) To provide a basic foundation support for the free
13 schools of the state that will assure a minimum educa-
14 tional base for all children and youth irrespective of
15 where they may live.

16 (2) To provide, through state funds, a supplement to
17 the instructional program that will aid in getting and
18 keeping competent teachers, that will assure a standard
19 term of nine and one-half months, such to be used for in-
20 creasing classroom instruction time, for inservice im-
21 provement of teacher competency, and for meeting other
22 school needs.

23 (3) To provide a state-county matching plan that will
24 encourage counties to increase and to maintain their lo-
25 cal support over and beyond that required for basic foun-
26 dation needs.

Sec. 3. *Total State Foundation Program.*—The total
2 basic foundation school support program for any year
3 shall be the appropriation for state aid to schools avail-
4 able for distribution during that year, plus the total local
5 share for all counties in the state, determined for that year
6 as provided in this article, after providing for those allo-
7 cations established in section twelve of this article. The
8 amount of the total state foundation program so deter-
9 mined shall be used to meet the requirements of each
10 successive division or step of the allocation formula pro-
11 vided for in this article, in the order of priority stated in
12 the following sections. Whenever the amount applicable
13 to any division or step is insufficient to meet fully the
14 stated requirement, the amount for each unit of cost in
15 such division or step shall be reduced proportionately,
16 and the remaining divisions or steps of the formula shall
17 necessarily be disregarded.

Sec. 4. *Computation of Local Share; Appraisal and as-*
2 *essment of Property.*—On the basis of the most recent
3 survey of property valuations in the state, completed as

4 to all classes of property in all counties determined by
5 the tax commissioner under present or former provisions
6 of this article, the state board shall for each county com-
7 pute by application of the levies for general current ex-
8 pense purposes, as defined in the preceding section, the
9 amount of revenue which such levies would produce if
10 levied upon one hundred per cent of the appraised value
11 of each of the several classes of property contained in the
12 report or revised report of such value, made to it by the
13 tax commissioner as follows: (1) The state board shall
14 first take ninety-seven and one-half per cent of the amount
15 ascertained by applying these rates to the total assessed
16 public utility valuation in each classification of property
17 in the county. (2) The state board shall then apply these
18 rates to the appraised value of other property in each clas-
19 sification in the county as determined by the tax commis-
20 sioner, and shall deduct therefrom five per cent as an
21 allowance for the usual losses in collections due to dis-
22 counts, exonerations, delinquencies and the like. Fifty
23 per cent of the amount so determined shall be added to
24 the ninety-seven and one-half per cent of public utility

25 taxes computed as provided above and this total shall be
26 the local share of the particular county.

27 The tax commissioner shall make or cause to be made an
28 appraisal in the several counties of the state of all non-
29 utility real property and of all non-utility personal prop-
30 erty which shall be based upon true and actual value
31 as set forth in article three, chapter eleven of this code.

32 In determining the value of personal property—other
33 than all machinery, equipment, furniture and fixtures of
34 any industrial plant, mine, quarry or installation and of
35 any commercial, industrial, or professional establishment
36 —the tax commissioner shall prescribe accepted methods
37 of determining such values. The tax commissioner shall
38 in accordance with such methods determine the value
39 of such property.

40 For the purpose of appraising commercial, industrial,
41 and professional properties the tax commissioner after
42 consultation with the county court shall employ a com-
43 petent property appraisal firm or firms which appraisals
44 shall be under his supervision and direction.

45 In making or causing to be made such appraisal, the

46 tax commissioner shall employ such assistants as avail-
47 able appropriations will permit and shall prescribe and
48 use such accepted methods and procedures for checking
49 property values and determining the amount of property
50 in the several classes of property provided by law as are
51 customarily employed for appraisal purposes.

52 Such appraisal of all said property in the several coun-
53 ties shall be completed prior to the first day of January,
54 one thousand nine hundred sixty-four. Each year after
55 the completion of the property appraisal in a county the
56 tax commissioner shall maintain the appraisal by making
57 or causing to be made such surveys, examinations, audits,
58 maps and investigations of the value of the several classes
59 of property in each county which should be listed and
60 taxed under the several classifications, and shall deter-
61 mine the appraised value thereof. On the basis of in-
62 formation so ascertained, the tax commissioner shall an-
63 nually revise his reports to the Legislature and to the
64 state board concerning such appraisals, such reports to
65 be made not later than the first day of January of each
66 year.

67 As information from such appraisal of property in a
68 county under the provisions of this section becomes avail-
69 able for a district, municipality and county, the tax com-
70 missioner shall notify the county court and the assessor
71 of said county that such information is available and shall
72 make available to said county court and assessor all data,
73 records, and reports or other information relating to said
74 work, along with a list of any properties in said district,
75 municipality, and county which are entered on the assess-
76 ment rolls but for which no appraisal has been made,
77 a list of any properties which were appraised but which
78 can not be found on the assessment rolls and a list of
79 all properties carried on the assessment rolls which have
80 not been identified on the maps. Said lists shall set forth
81 the name of the owner and a description of the property
82 and the reason, if known, for its failure to have been
83 entered on the assessment rolls or to have been appraised
84 or to have been identified on the map, as the case may be.

85 As such appraisal of property in a county, under this
86 section, is completed to the extent that a total valuation
87 for each class of property can be determined, such ap-

88 praisal shall be delivered to the assessor and the county
89 court, and in each assessment year commencing after
90 such appraisal is so delivered and received, the county
91 assessor and the county court, sitting as a board of equali-
92 zation and review, shall use such appraised valuations
93 as a basis for determining the true and actual value for
94 assessment purposes of the several classes of property.
95 The total assessed valuation in each of the four classes of
96 property shall be not less than fifty per cent nor more than
97 one hundred per cent of the appraised valuation of each
98 said class of property.

99 The determination of appraised values in those counties
100 where the full appraisal has not been completed as de-
101 fined above and delivered to the assessor and the county
102 court prior to the first day of the assessment year shall
103 be continued by the tax commissioner on the annual spot
104 survey basis. Beginning with the fiscal year one thou-
105 sand nine hundred sixty and for each year thereafter
106 until the full survey is so completed and delivered in a
107 county, the assessed value in each of the four classes of
108 property in such county shall be not less than fifty per

109 cent nor more than one hundred per cent of the appraised
110 valuation of each said class of property as determined
111 by the last previous statewide report of the tax commis-
112 sioner: *Provided, however,* That in those counties where
113 the full appraisal has not been completed and delivered,
114 as aforesaid, to the county assessor and the county court
115 prior to the first day of the assessment year, the require-
116 ments of this paragraph shall be astisfied if:

117 (1) The total tax yield from the four classes of property
118 based upon the allowable school levy rates defined in sec-
119 tion two of this article equals or exceeds the amount re-
120 quired to meet the local share as provided in this section;
121 or

122 (2) For the assessment year one thousand nine hun-
123 dred sixty-one, the assessor has increased the total valua-
124 tions of property in an amount not less than thirty-three
125 and one-third per cent of the difference between the total
126 assessed valuations for the assessment year one thousand
127 nine hundred sixty and the valuations required by this
128 section; or

129 (3) For the assessment year one thousand nine hun-

130 dred sixty-two, the assessor has increased the total valua-
131 tions of property in an amount not less than fifty per cent
132 of the difference between the total assessed valuations
133 of property for the assessment year one thousand nine
134 hundred sixty-one and the total valuations for such class
135 required by this section; or

136 (4) For the assessment year one thousand nine hun-
137 dred sixty-three, the assessor has increased the total val-
138 uation of property so that the same meet the requirements
139 of this section.

140 Whenever in any year a county assessor and/or county
141 court shall fail or refuse to comply with the provisions
142 of this section in setting the valuations of property for
143 assessment purposes in any class or classes of property
144 in the county, the state tax commissioner shall review
145 the valuations for assessment purposes made by the county
146 assessor and the county court and shall direct the county
147 assessor and county court to make such corrections in the
148 valuations as may be necessary so that they shall comply
149 with the requirements of chapter eleven and of this sec-
150 tion and the tax commissioner shall enter the county

151 and fix the assessments at the required ratios. Refusal of
152 the assessor and/or the county court to make such cor-
153 rections shall constitute grounds for removal from office.

154 In any year in which the total assessed valuation of a
155 county shall fail to meet the minimum requirements
156 above set forth, the county court of such county shall
157 allocate for such year to the county board of education
158 from the tax levies allowed to the county court a sufficient
159 portion of its levies as will, when applied to the valuations
160 for assessment purposes of such property in the county,
161 provide a sum of money equal to the differences between
162 the amount of revenue which will be produced by appli-
163 cation of the allowable school levy rates defined in section
164 two of this article upon the valuations for assessment pur-
165 poses of such property and the amount of revenue which
166 would be yielded by the application of such levies to fifty
167 per cent of the total of appraised valuations of such prop-
168 erty. In the event the county court shall fail or refuse
169 to make the reallocation of levies as provided for herein,
170 the county board of education, the tax commissioner, the
171 state board of school finance, or any other interested party,

172 shall have the right to enforce the same by writ of man-
173 damus in any court of competent jurisdiction.

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

178 (1) Tax maps of the entire county drawn to scale or
179 aerial maps, which maps shall indicate all property and
180 lot lines, set forth dimensions or areas, indicate whether
181 the land is improved, and identify the respective parcels
182 or lots by a system of numbers, or symbols and numbers,
183 whereby the ownership of such parcels and lots can be
184 ascertained by reference to the property record cards and
185 property owners' index;

186 (2) Property record cards arranged geographically ac-
187 cording to the location of property on the tax maps, which
188 cards shall set forth the location and description thereof,
189 the acreage or dimensions, description of improvements,
190 if any, the owner's name, address and date of acquisition,
191 the purchase price, if any, set forth in the deed of acqui-
192 tion, the amount of tax stamps, if any, on the deed, the

193 assessed valuation, and the identifying number or symbol
194 and number, shown on the tax map;

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

199 The tax commissioner is hereby authorized and em-
200 powered to enter into such contracts as may be necessary,
201 and for which funds may be available, to establish the
202 permanent records system herein provided for, or may
203 through his staff and employees, prepare and complete
204 such system.

205 The cost of conducting the appraisal herein provided
206 for shall be borne jointly by the state and the several
207 counties in the following manner and terms: There shall
208 be appropriated from the general revenue fund not less
209 than one million five hundred thousand dollars for each
210 fiscal year until sufficient funds have been appropriated
211 to complete the appraisal in all counties of the state.

212 Each county shall furnish, through its county court, not
213 more than ten per cent of the cost of such appraisal or

214 reappraisal and permanent records system for such
215 county. Such county costs may be paid over a period of
216 three years with the approval of the tax commissioner.
217 If a county has employed a professional appraisal firm
218 to conduct an appraisal or reappraisal of all or a part of
219 non-utility property within the past five years, and such
220 appraisal, or any other appraisal or reappraisal has been
221 or shall have been accepted by the tax commissioner,
222 credit shall be allowed to such county for its portion of
223 the statewide appraisal costs and any contract with ap-
224 praisal firm or firms shall not be made for appraisal or re-
225 appraisal of such property except and unless requested by
226 such county, or shown to be necessary by the tax com-
227 missioner: *Provided*, That until the completion of the ap-
228 praisal herein provided for in all of the fifty-five counties
229 of the state, the local share for each county shall be deter-
230 mined on the basis of the annual spot survey of property
231 valuations by the tax commissioner in this state, as here-
232 tofore provided, but in no way shall this be interpreted
233 as affecting the assessment provisions set forth above;
234 however, in any county having accepted and used ap-

235 praised valuations developed by an appraisal made by the
236 tax commissioner or accepted by him as a basis in deter-
237 mining the true and actual valuation for assessment pur-
238 poses, the county board of education may annually re-
239 quest that the local share shall be that which was in effect
240 under the last applicable spot survey preceding such ac-
241 ceptance and usage and until the full reappraisal has been
242 completed in all counties the board of school finance shall
243 comply with such request: *Provided, further,* That the
244 sample pieces of property employed in making the annual
245 spot survey shall be used by the tax commissioner for this
246 purpose only and shall be open to none other than the
247 Legislature by its request through a resolution approved
248 by both the senate and the house of delegates and as
249 otherwise provided in this section; however, if on the basis
250 of the current statewide report of the tax commissioner
251 available the first day of January of each year, it appears
252 that any county shall not have complied with the require-
253 ments regarding the ratio of assessed valuations, the tax
254 commissioner shall notify the assessor and the county
255 court of each such county and, if they file a request for re-

256 view of the appraisals which they believe to be in error,
257 he shall review the appraisal of such properties and shall
258 correct such errors as he may discover in such individual
259 appraisal and/or in the preparation or recording of the
260 report by the tax commissioner. The corrected figures
261 shall be reported to the board of school finance prior to
262 the first day of June and shall be used in determining the
263 allocations of state aid to the county boards of education
264 for the subsequent fiscal year.

265 The county assessor and the county court shall comply
266 with the provisions of chapter eleven of this code in de-
267 termining the true and actual value of property for assess-
268 ment purposes and shall not arbitrarily use a direct per-
269 centage application to the appraised valuations (whether
270 complete appraisal or spot survey) of any class of prop-
271 erty or property within a class for such purpose.

272 The provisions of this section shall not be construed to
273 alter or repeal in any manner the provisions of chapter
274 eleven of this code, but shall be construed in pari materia
275 therewith, and compliance with this section by the asses-

276 sor and county court shall be considered, pro tanto, as
277 compliance with said chapter eleven.

Sec. 11. *County Basic Foundation Program; Total
2 Amount of State Aid.*—The basic foundation school pro-
3 gram for each county for the fiscal year shall be the sum
4 of the amounts allowed the county under the formula
5 provisions of sections four to ten, inclusive, of this ar-
6 ticle. Prior to the first day of July in each year, the
7 state board shall determine the basic foundation program
8 for each county for the next fiscal year. The state share
9 of the basic foundation program of the county shall be
10 the difference between the total cost of said basic foun-
11 dation and the computed local share for said county: *Ex-*
12 *cept, however,* That no county shall receive less than fifty
13 per cent of the computed cost of the foundation program
14 of such county.

15 The total state aid to the county shall be the sum of
16 (1) the computed state share of basic foundation support,
17 (2) the state share under the provisions of supplemental
18 instructional support, and (3) the state share for general
19 matching provisions when such are established. After

20 such computation is completed, the state board shall im-
21 mediately certify to each county board the amount of
22 state aid allocated to the county for the next fiscal year,
23 subject to any qualifying provisions of this article.

Sec. 12. *Supplemental Instructional Support.*—The
2 provisions of this section are designed to strengthen the
3 instructional program by attracting to and keeping qual-
4 ified teachers in the public school classrooms, by extend-
5 ing the employment term of teachers so as to provide
6 time for more class instruction, time for inservice im-
7 provement in teacher competency, time for teacher-pupil-
8 parent conferences. This phase of the school support
9 program shall be computed on a teacher-unit basis.

10 Beginning with the fiscal year one thousand nine hun-
11 dred sixty-one, the allocation of state funds for supple-
12 mental instructional support shall be the sum of (a) an
13 amount as is necessary to meet the instructional require-
14 ments established by the fifty-second Legislature; (b) one
15 hundred eighty dollars times the number of teachers em-
16 ployed in the county for the preceding year for the pur-
17 pose of providing a base-pay increase of twenty dollars

18 per month for such teachers; and (c) one eighteenth of the
19 total teacher cost, based on the legal minimum salary scale
20 plus the salary supplement provided for in item (b) of
21 this paragraph, of all employed teachers for the purpose
22 of extending the employment of such teachers by adding
23 two weeks employment.

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

Howard Davis, Jr.
Chairman Senate Committee

Mrs. M. H. Witherow
Chairman House Committee

Originated in the House.

Takes effect July 1, 1961, ~~passage~~

Howard Meyer
Clerk of the Senate

A. Blankenship
Clerk of the House of Delegates

Howard W. Carson
President of the Senate

Julius W. Singleton Jr.
Speaker House of Delegates

The within approved this the 17th
day of March, 1961.

W. W. Bann
Governor



Filed in Office of the Secretary of State
of West Virginia MAR 17 1961

JOE F. BURDETT
SECRETARY OF STATE