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

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JOE F. BURDETT
SECRETARY OF STATE
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 financial support for the public schools of the state to be known as the West Virginia public school support pro-
gram, and to fix statutorily both state and county responsibility for the financing of the same. The said school support program shall be comprised of three parts; namely, basic foundation support, supplemental instructional support, and general matching support as funds and provisions are established for such. In enacting this plan, the Legislature has in mind the following purposes:

(1) To provide a basic foundation support for the free schools of the state that will assure a minimum educational base for all children and youth irrespective of where they may live.

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

(3) To provide a state-county matching plan that will encourage counties to increase and to maintain their local support over and beyond that required for basic foundation needs.
Sec. 3. Total State Foundation Program.—The total basic foundation school support program for any year shall be the appropriation for state aid to schools available for distribution during that year, plus the total local share for all counties in the state, determined for that year as provided in this article, after providing for those allocations established in section twelve of this article. The amount of the total state foundation program so determined shall be used to meet the requirements of each successive division or step of the allocation formula provided for in this article, in the order of priority stated in the following sections. Whenever the amount applicable to any division or step is insufficient to meet fully the stated requirement, the amount for each unit of cost in such division or step shall be reduced proportionately, and the remaining divisions or steps of the formula shall necessarily be disregarded.

Sec. 4. 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 com-
pute by application of the levies for general current ex-
pense 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 appraised 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 clas-
sification in the county as determined by the tax commis-
sioner, and shall deduct therefrom five per cent as an
allowance for the usual losses in collections due to dis-
counts, 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 in the several counties of the state of all non-utility real property and of all non-utility personal property which shall be based upon true and actual value as set forth in article three, chapter eleven of this code.

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, industrial, or professional establishment—the tax commissioner shall prescribe accepted methods of determining such values. The tax commissioner shall in accordance with such methods determine the value of such property.

For the purpose of appraising commercial, industrial, and professional properties the tax commissioner after consultation with the county court shall employ a competent property appraisal firm or firms which appraisals shall be under his supervision and direction.

In making or causing to be made such appraisal, the
tax commissioner shall employ such assistants as available appropriations will permit and shall prescribe and use such accepted methods and procedures for checking property values and determining the amount of property in the several classes of property provided by law as are customarily employed for appraisal purposes.

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 after the completion of the property appraisal in a county 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. 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 reports to be made not later than the first day of January of each year.
As information from such appraisal of property in a county under the provisions of this section becomes available for a district, municipality and county, the tax commissioner shall notify the county court and the assessor of said county that such information is available and shall make available to said county court and assessor all data, records, and reports or other information relating to said work, along with a list of any properties in said district, municipality, and county which are entered on the assessment rolls but for which no appraisal has been made, a list of any properties which were appraised but which can not be found on the assessment rolls and a list of all properties carried on the assessment rolls which have not been identified on the maps. Said lists shall set forth the name of the owner and a description of the property and the reason, if known, for its failure to have been entered on the assessment rolls or to have been appraised or to have been identified on the map, as the case may be.

As such appraisal of property in a county, under this section, is completed to the extent that a total valuation for each class of property can be determined, such ap-
Appraisal shall be delivered to the assessor and the county court, and in each assessment year commencing after such appraisal is so delivered and received, the county assessor and the county court, sitting as a board of equalization and review, shall use such appraised valuations as a basis for determining the true and actual value for assessment purposes of the several classes of property. The total assessed valuation in each of the four classes of property shall be not less than fifty per cent nor more than one hundred per cent of the appraised valuation of each said class of property.

The determination of appraised values in those counties where the full appraisal has not been completed as defined above and delivered to the assessor and the county court prior to the first day of the assessment year 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 so completed and delivered in a county, the assessed value in each of the four classes of property in such county shall be not less than fifty per
cent nor more than one hundred per cent of the appraised
valuation of each said class of property as determined
by the last previous statewide report of the tax commis-
sioner: Provided, however, That in those counties where
the full appraisal has not been completed and delivered,
as aforesaid, to the county assessor and the county court
prior to the first day of the assessment year, the require-
ments of this paragraph shall be satisfied if:
(1) The total tax yield from the four classes of property
based upon the allowable school levy rates defined in sec-
tion two of this article equals or exceeds the amount re-
quired to meet the local share as provided in this section;
or
(2) For the assessment year one thousand nine hun-
dred sixty-one, the assessor has increased the total valua-
tions of property in an amount not less than thirty-three
and one-third per cent of the difference between the total
assessed valuations for the assessment year one thousand
nine hundred sixty and the valuations required by this
section; or
(3) For the assessment year one thousand nine hun-
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130 dred sixty-two, the assessor has increased the total valuations of property in an amount not less than fifty per cent of the difference between the total assessed valuations of property for the assessment year one thousand nine hundred sixty-one and the total valuations for such class required by this section; or

136 (4) For the assessment year one thousand nine hundred sixty-three, the assessor has increased the total valuation of property so that the same meet the requirements of this section.

140 Whenever in any year a county assessor and/or county court shall fail or refuse to comply with the provisions of this section in setting the valuations of property for assessment purposes in any class or classes of property in the county, the state tax commissioner shall review the valuations for assessment purposes made by the county assessor and the county court and shall direct the county assessor and county court to make such corrections in the valuations as may be necessary so that they shall comply with the requirements of chapter eleven and of this section and the tax commissioner shall enter the county
and fix the assessments at the required ratios. Refusal of the assessor and/or the county court to make such corrections shall constitute grounds for removal from office. In any year in which the total assessed valuation of a county shall fail to meet the minimum requirements above set forth, the county court of such county shall allocate for such year to the county board of education from the tax levies allowed to the county court a sufficient portion of its levies as will, when applied to the valuations for assessment purposes of such property in the county, provide a sum of money equal to the differences between the amount of revenue which will be produced by application of the allowable school levy rates defined in section two of this article upon the valuations for assessment purposes of such property and the amount of revenue which would be yielded by the application of such levies to fifty per cent of the total of appraised valuations of such property. In the event the county court shall fail or refuse to make the reallocation of levies as provided for herein, the county board of education, the tax commissioner, the state board of school finance, or any other interested party,
shall have the right to enforce the same by writ of mandamus in any court of competent jurisdiction.

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;

(2) 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 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
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 per cent of the cost of such appraisal or
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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 statewide 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 spot survey of property valuations by the tax commissioner in this state, as herefore provided, but in no way shall this be interpreted as affecting the assessment provisions set forth above; however, in any county having accepted and used ap-
praised valuations developed by an appraisal made by the
tax commissioner or accepted by him as a basis in deter-
mining the true and actual valuation for assessment pur-
poses, the county board of education may annually re-
quest that the local share shall be that which was in effect
under the last applicable spot survey preceding such ac-
ceptance and usage and until the full reappraisal has been
completed in all counties the board of school finance shall
comply with such request: 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 of delegates and as
otherwise provided in this section; however, if on the basis
of the current statewide report of the tax commissioner
available the first day of January of each year, it appears
that any county shall not have complied with the require-
ments regarding the ratio of assessed valuations, the tax
commissioner shall notify the assessor and the county
court of each such county and, if they file a request for re-
view of the appraisals which they believe to be in error, he shall review the appraisal of such properties and shall correct such errors as he may discover in such individual appraisal and/or in the preparation or recording of the report by the tax commissioner. The corrected figures shall be reported to the board of school finance prior to the first day of June and shall be used in determining the allocations of state aid to the county boards of education for the subsequent fiscal year.

The county assessor and the county court shall comply with the provisions of chapter eleven of this code in determining the true and actual value of property for assessment purposes and shall not arbitrarily use a direct percentage application to the appraised valuations (whether complete appraisal or spot survey) of any class of property or property within a class for such purpose.

The provisions of this section shall not be construed to alter or repeal in any manner the provisions of chapter eleven of this code, but shall be construed in pari materia therewith, and compliance with this section by the asses-
Sec. 11. County Basic Foundation Program; Total Amount of State Aid.—The basic foundation school program for each county for the fiscal year shall be the sum of the amounts allowed the county under the formula provisions of sections four to ten, inclusive, of this article. Prior to the first day of July in each year, the state board shall determine the basic foundation program for each county for the next fiscal year. The state share of the basic foundation program of the county shall be the difference between the total cost of said basic foundation and the computed local share for said county: Except, however, That no county shall receive less than fifty per cent of the computed cost of the foundation program of such county.

The total state aid to the county shall be the sum of (1) the computed state share of basic foundation support, (2) the state share under the provisions of supplemental instructional support, and (3) the state share for general matching provisions when such are established. After
such computation is completed, the state board shall im-
mediately certify to each county board the amount of
state aid allocated to the county for the next fiscal year,
subject to any qualifying provisions of this article.

Sec. 12. Supplemental Instructional Support.—The provisions of this section are designed to strengthen the instructional program by attracting to and keeping qualified teachers in the public school classrooms, by extending the employment term of teachers so as to provide time for more class instruction, time for inservice improvement in teacher competency, time for teacher-pupil-parent conferences. This phase of the school support program shall be computed on a teacher-unit basis.

Beginning with the fiscal year one thousand nine hun-
dred sixty-one, the allocation of state funds for supple-
mental instructional support shall be the sum of (a) an amount as is necessary to meet the instructional require-
ments established by the fifty-second Legislature; (b) one hundred eighty dollars times the number of teachers em-
ployed in the county for the preceding year for the pur-
pose of providing a base-pay increase of twenty dollars
per month for such teachers; and (c) one eighteenth of the total teacher cost, based on the legal minimum salary scale plus the salary supplement provided for in item (b) of this paragraph, of all employed teachers for the purpose of extending the employment of such teachers by adding two weeks employment.
The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

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

Governor

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