WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1963

ENROLLED

HOUSE BILL No. 499

(By Mr. Speaker, Mr. Singleton)

PASSED March 9, 1963

In Effect from Passage

Filed in Office of the Secretary of State of West Virginia 3-16-63
JOE F. BURDETT
SECRETARY OF STATE
ENROLLED

House Bill No. 499
(By MR. SPEAKER, MR. SINGLETON)

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AN ACT to amend and reenact section four, article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to computation of local share and appraisal and assessment of property.

Be it enacted by the Legislature of West Virginia:

That section four, 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:
Article 9-a.  Allocation of State Aid for Schools.

Section 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 compute by application of the levies for general current expense purposes, as defined in section two of this article, 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 classification in the county as determined by the tax commissioner 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 prop-
erty 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 de-
termining 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 July, one thousand nine hundred sixty-six. 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 an-
nually 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 cannot 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 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: Provided, That, (1) Until the completion of the appraisal herein provided for in all fifty-five counties of the state; and (2) upon completion of the appraisal of any county and delivery of the appraised valuations to the county by the tax commissioner; and (3) when it shall appear that the total assessed valuations of any class of property in such county are less than fifty per cent of the total appraised valuations of such class of property;
then in such events the tax commissioner may authorize
a total assessed valuation in each such class of less than
fifty per cent of the total appraised valuation of such
class of property; except that such authorized total
assessed valuation shall be increased each year thereafter,
as nearly as practicable in equal steps, so that in the third
assessment year after the delivery of the appraised val-
uations in each class of property, as required above, the
total assessed valuation of each class of property shall
be not less than fifty per cent nor more than one hundred
per cent of the appraised valuation of each class of prop-
erty as delivered by the tax commissioner: Provided fur-
ther, That, upon the tax commissioner's delivery of the
appraised valuation to a county, such appraised valu-
ations shall serve as the basis for the spot check appraisal
in said county until all of the fifty-five counties of the
state have been reappraised.

The determination of appraised values in those counties
where the full appraisal has not been completed as de-
fined 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 pre-
vious statewide report of the tax commissioner: 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 requirements of this para-
graph shall be satisfied if:

(1) The total tax yield from the four classes of prop-
erty based upon the allowable school levy rates defined in
section two of this article equals or exceeds the amount
required to meet the local share as provided in this sec-
tion; 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 hundred
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 hun-
dred sixty-one and the total valuations for such class re-
quired by this section; or

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

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 as-
essment 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 owner's 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.

All microfilm, photography and original copies of tax maps created under the provisions of this section are the
property of the state of West Virginia and the reproduction, copying, distribution or sale of such microfilm, photography or tax maps or any copies thereof without the written permission of the state tax commissioner is prohibited. Any person who shall violate the provisions of this paragraph shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than fifty dollars nor more than three hundred dollars or imprisoned for not less than thirty days nor more than one year, or both in the discretion of the court. Justices of the peace shall have concurrent jurisdiction with other courts having jurisdiction for the trial of all misdemeanors arising under this paragraph.

The tax commissioner shall by uniform regulations establish a procedure for the sale of reproduction of microfilm, photography and maps and may pay for having such reproductions made from the appropriation for “Property Appraisal”. Any funds received as a result of the sale of such reproductions shall be deposited to the appropriated account from which the payment for reproductions is made.
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 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. In those instances where the cost of the appraisal, reappraisal or permanent records system required by this section has been paid by the tax commissioner from funds appropriated for these purposes, the share of such cost allocated to each county shall, upon receipt thereof by the tax commissioner, be deposited to the appropriated account from which such payments have been made. If a county has employed a professional appraisal firm to conduct an appraisal or reappraisal of all or a part of non-utility prop-
erty 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 heretofore 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 appraised valuations developed by an appraisal made by the tax commissioner or accepted by him as a basis in determining the true and actual valuation for assessment purposes, the county board of education may annually request that the local share shall be that which was in effect under the last applicable
spot survey preceding such acceptance and usage and un-
til the full reappraisal has been completed in all counties
the board of school finance shall comply with such re-
quest: Provided, further, That the sample pieces of prop-
erty 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 re-
quest 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 state-
wide 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 requirements 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 review of the ap-
praisals 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 re-
ported 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 sub-
sequent fiscal year.

The county assessor and the county court shall comply
with the provisions of chapter eleven of this code in de-
termining the true and actual value of property for as-
essment purposes and shall not arbitrarily use a direct
percentage application to the appraisal valuations (wheth-
er complete appraisal or spot survey) of any class of prop-
erty 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 as-
sessor and county court shall be considered, pro tanto, as
compliance with said chapter eleven.
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.

Takes effect ______ from ______ passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within ______ approved this the ______ day of ______, 1963.

Governor