

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1963



ENROLLED

HOUSE BILL No. 499

(By Mr. Speaker, Mr. Singleton)



PASSED March 9, 1963

In Effect from Passage



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JOE F. BURDETT
SECRETARY OF STATE

499

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(By MR. SPEAKER, MR. SINGLETON)

[Passed March 9, 1963; in effect from passage.]

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**

2 **Assessment 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 the
5 tax commissioner under present or former provisions of
6 this article, the state board shall for each county compute
7 by application of the levies for general current expense
8 purposes, as defined in section two of this article, 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
19 classification in the county as determined by the tax com-
20 missioner 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
28 an 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 as
31 set forth in article three, chapter eleven of this code. In
32 determining the value of personal property—other than
33 all machinery, equipment, furniture and fixtures of any
34 industrial plant, mine, quarry or installation and of any
35 commercial, industrial, or professional establishment—the
36 tax commissioner shall prescribe accepted methods of de-
37 termining such values. The tax commissioner shall in
38 accordance with such methods determine the value of
39 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 compe-
43 tent 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 tax
46 commissioner shall employ such assistants as available
47 appropriations will permit and shall prescribe and use
48 such accepted methods and procedures for checking prop-
49 erty values and determining the amount of property in
50 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 July, one
54 thousand nine hundred sixty-six. Each year after the
55 completion of the property appraisal in a county the tax
56 commissioner shall maintain the appraisal by making or
57 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 infor-
62 mation so ascertained, the tax commissioner shall an-

63 nually revise his reports to the Legislature and to the state
64 board concerning such appraisals, such reports to be made
65 not later than the first day of January of each year.

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

84 As such appraisal of property in a county, under this
85 section, is completed to the extent that a total valuation
86 for each class of property can be determined, such ap-
87 praisal shall be delivered to the assessor and the county
88 court, and in each assessment year commencing after such
89 appraisal is so delivered and received, the county assessor
90 and the county court, sitting as a board of equalization and
91 review, shall use such appraised valuations as a basis for
92 determining the true and actual value for assessment pur-
93 poses of the several classes of property. The total assessed
94 valuation in each of the four classes of property shall be
95 not less than fifty per cent nor more than one hundred
96 per cent of the appraised valuation of each said class of
97 property: *Provided*, That, (1) Until the completion of
98 the appraisal herein provided for in all fifty-five counties
99 of the state; and (2) upon completion of the appraisal of
100 any county and delivery of the appraised valuations to
101 the county by the tax commissioner; and (3) when it shall
102 appear that the total assessed valuations of any class of
103 property in such county are less than fifty per cent of
104 the total appraised valuations of such class of property;

105 then in such events the tax commissioner may authorize
106 a total assessed valuation in each such class of less than
107 fifty per cent of the total appraised valuation of such
108 class of property; except that such authorized total
109 assessed valuation shall be increased each year thereafter,
110 as nearly as practicable in equal steps, so that in the third
111 assessment year after the delivery of the appraised valu-
112 ations in each class of property, as required above, the
113 total assessed valuation of each class of property shall
114 be not less than fifty per cent nor more than one hundred
115 per cent of the appraised valuation of each class of prop-
116 erty as delivered by the tax commissioner: *Provided fur-*
117 *ther*, That, upon the tax commissioner's delivery of the
118 appraised valuation to a county, such appraised valu-
119 ations shall serve as the basis for the spot check appraisal
120 in said county until all of the fifty-five counties of the
121 state have been reappraised.

122 The determination of appraised values in those counties
123 where the full appraisal has not been completed as de-
124 fined above and delivered to the assessor and the county
125 court prior to the first day of the assessment year shall be

126 continued by the tax commissioner on the annual spot
127 survey basis. Beginning with the fiscal year one thousand
128 nine hundred sixty and for each year thereafter until the
129 full survey is so completed and delivered in a county, the
130 assessed value in each of the four classes of property in
131 such county shall be not less than fifty per cent nor more
132 than one hundred per cent of the appraised valuation of
133 each said class of property as determined by the last pre-
134 vious statewide report of the tax commissioner: *Provided,*
135 *however,* That in those counties where the full appraisal
136 has not been completed and delivered, as aforesaid, to the
137 county assessor and the county court prior to the first day
138 of the assessment year, the requirements of this para-
139 graph shall be satisfied if:

140 (1) The total tax yield from the four classes of prop-
141 erty based upon the allowable school levy rates defined in
142 section two of this article equals or exceeds the amount
143 required to meet the local share as provided in this sec-
144 tion; or

145 (2) For the assessment year one thousand nine hun-
146 dred sixty-one, the assessor has increased the total valua-

147 tions of property in an amount not less than thirty-three
148 and one third per cent of the difference between the total
149 assessed valuations for the assessment year one thousand
150 nine hundred sixty and the valuations required by this
151 section; or

152 (3) For the assessment year one thousand nine hundred
153 sixty-two, the assessor has increased the total valuations
154 of property in an amount not less than fifty per cent of
155 the difference between the total assessed valuations of
156 property for the assessment year one thousand nine hun-
157 dred sixty-one and the total valuations for such class re-
158 quired by this section; or

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

163 Whenever in any year a county assessor and/or county
164 court shall fail or refuse to comply with the provisions of
165 this section in setting the valuations of property for as-
166 sessment purposes in any class or classes of property in
167 the county, the state tax commissioner shall review the

168 valuations for assessment purposes made by the county
169 assessor and the county court and shall direct the county
170 assessor and county court to make such corrections in the
171 valuations as may be necessary so that they shall comply
172 with the requirements of chapter eleven and of this sec-
173 tion and the tax commissioner shall enter the county and
174 fix the assessments at the required ratios. Refusal of the
175 assessor and/or the county court to make such corrections
176 shall constitute grounds for removal from office.

177 In any year in which the total assessed valuation of a
178 county shall fail to meet the minimum requirements
179 above set forth, the county court of such county shall allo-
180 cate for such year to the county board of education from
181 the tax levies allowed to the county court a sufficient por-
182 tion of its levies as will, when applied to the valuations
183 for assessment purposes of such property in the county,
184 provide a sum of money equal to the differences between
185 the amount of revenue which will be produced by appli-
186 cation of the allowable school levy rates defined in sec-
187 tion two of this article upon the valuations for assessment
188 purposes of such property and the amount of revenue

189 which would be yielded by the application of such levies
190 to fifty per cent of the total of appraised valuations of such
191 property. In the event the county court shall fail or re-
192 fuse to make the reallocation of levies as provided for
193 herein, the county board of education, the tax commis-
194 sioner, the state board of school finance, or any other in-
195 terested party, shall have the right to enforce the same
196 by writ of mandamus in any court of competent juris-
197 diction.

198 In conjunction with and as a result of the appraisal
199 herein set forth the tax commissioner shall have the pow-
200 er and it shall be his duty, to establish a permanent rec-
201 ords system for each county in the state, consisting of:
202 (1) Tax maps of the entire county drawn to scale or
203 aerial maps, which maps shall indicate all property and
204 lot lines, set forth dimensions or areas, indicate whether
205 the land is improved, and identify the respective parcels
206 or lots by a system of numbers, or symbols and numbers,
207 whereby the ownership of such parcels and lots can be
208 ascertained by reference to the property record cards and
209 property owner's index;

210 (2) Property record cards arranged geographically ac-
211 cording to the location of property on the tax maps, which
212 cards shall set forth the location and description thereof,
213 the acreage or dimensions, description of improvements,
214 if any, the owner's name, address and date of acquisition,
215 the purchase price, if any, set forth in the deed of acquisi-
216 tion, the amount of tax stamps, if any, on the deed, the
217 assessed valuation, and the identifying number or symbol
218 and number, shown on the tax map;

219 (3) Property owner's index consisting of an alphabeti-
220 cal listing of all property owners, setting forth brief de-
221 scriptions of each parcel or lot owned, and cross-indexed
222 with the property record cards and the tax map.

223 The tax commissioner is hereby authorized and em-
224 powered to enter into such contracts as may be necessary,
225 and for which funds may be available, to establish the
226 permanent records system herein provided for, or may
227 through his staff and employees, prepare and complete
228 such system.

229 All microfilm, photography and original copies of tax
230 maps created under the provisions of this section are the

231 property of the state of West Virginia and the reproduc-
232 tion, copying, distribution or sale of such microfilm, pho-
233 tography or tax maps or any copies thereof without the
234 written permission of the state tax commissioner is pro-
235 hibited. Any person who shall violate the provisions of this
236 paragraph shall be guilty of a misdemeanor, and, upon
237 conviction thereof, shall be fined not less than fifty dollars
238 nor more than three hundred dollars or imprisoned for
239 not less than thirty days nor more than one year, or both
240 in the discretion of the court. Justices of the peace shall
241 have concurrent jurisdiction with other courts having
242 jurisdiction for the trial of all misdemeanors arising under
243 this paragraph.

244 The tax commissioner shall by uniform regulations es-
245 tablish a procedure for the sale of reproduction of micro-
246 film, photography and maps and may pay for having such
247 reproductions made from the appropriation for "Property
248 Appraisal". Any funds received as a result of the sale of
249 such reproductions shall be deposited to the appropriated
250 account from which the payment for reproductions is
251 made.

252 The cost of conducting the appraisal herein provided
253 for shall be borne jointly by the state and the several
254 counties in the following manner and terms: There shall
255 be appropriated from the general revenue fund not less
256 than one million five hundred thousand dollars for each
257 fiscal year until sufficient funds have been appropriated
258 to complete the appraisal in all counties of the state. Each
259 county shall furnish, through its county court, not more
260 than ten per cent of the cost of such appraisal or reap-
261 praisal and permanent records system for such county.
262 Such county costs may be paid over a period of three
263 years with the approval of the tax commissioner. In those
264 instances where the cost of the appraisal, reappraisal or
265 permanent records system required by this section has
266 been paid by the tax commissioner from funds appropri-
267 ated for these purposes, the share of such cost allocated
268 to each county shall, upon receipt thereof by the tax com-
269 missioner, be deposited to the appropriated account from
270 which such payments have been made. If a county has
271 employed a professional appraisal firm to conduct an ap-
272 praisal or reappraisal of all or a part of non-utility prop-

273 erty within the past five years, and such appraisal, or any
274 other appraisal or reappraisal has been or shall have been
275 accepted by the tax commissioner, credit shall be allowed
276 to such county for its portion of the statewide appraisal
277 costs and any contract with appraisal firm or firms shall
278 not be made for appraisal or reappraisal of such property
279 except and unless requested by such county, or shown to
280 be necessary by the tax commissioner: *Provided, That*
281 until the completion of the appraisal herein provided for
282 in all of the fifty-five counties of the state, the local share
283 for each county shall be determined on the basis of the
284 annual spot survey of property valuations by the tax
285 commissioner in this state, as heretofore provided, but in
286 no way shall this be interpreted as affecting the assess-
287 ment provisions set forth above; however, in any county
288 having accepted and used appraised valuations developed
289 by an appraisal made by the tax commissioner or ac-
290 cepted by him as a basis in determining the true and ac-
291 tual valuation for assessment purposes, the county board
292 of education may annually request that the local share
293 shall be that which was in effect under the last applicable

294 spot survey preceding such acceptance and usage and un-
295 til the full reappraisal has been completed in all counties
296 the board of school finance shall comply with such re-
297 quest: *Provided, further,* That the sample pieces of prop-
298 erty employed in making the annual spot survey shall be
299 used by the tax commissioner for this purpose only and
300 shall be open to none other than the Legislature by its re-
301 quest through a resolution approved by both the senate
302 and the house of delegates and as otherwise provided in
303 this section; however, if on the basis of the current state-
304 wide report of the tax commissioner available the first
305 day of January of each year, it appears that any county
306 shall not have complied with the requirements regarding
307 the ratio of assessed valuations, the tax commissioner
308 shall notify the assessor and the county court of each such
309 county and, if they file a request for review of the ap-
310 praisals which they believe to be in error, he shall review
311 the appraisal of such properties and shall correct such
312 errors as he may discover in such individual appraisal
313 and/or in the preparation or recording of the report by
314 the tax commissioner. The corrected figures shall be re-

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

O Ray Parker
Chairman Senate Committee

Ethel L. Crandall
Chairman House Committee

Originated in the House.

Takes effect *from* passage.

Howard Hughes
Clerk of the Senate

C 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 *16th*
day of *March*, 1963.

W. W. Bann
Governor

