WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1966

ENROLLED

HOUSE BILL No. 211

(By Mr. Speaker, Mr. Whitmer, and Mr. Borowick)

PASSED January 25, 1966

In Effect Sixty days from Passage
ENROLLED

House Bill No. 221
(By Mr. Speaker, Mr. White and Mr. Boiarsky)

[Passed January 28, 1966; in effect ninety days 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 in allocation of state aid for schools 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 com-
pute by application of the levies for general current ex-
pense 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 con-
tained 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 discounts, exonerations, delin-
quencies 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 nonutility real property and of all nonutility 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 July, one thousand nine hundred sixty-seven. 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 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 ap-
praisal 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 equali-
ization 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 ap-
praised 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 com-
missioner 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 de-
livery of the appraised valuations in each class of prop-
erty, 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 property as delivered by the
tax commissioner: Provided, further, That upon the
tax commissioner’s delivery of the appraised valuation
to a county, such appraised valuations 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 reap-
praised.

The determination of appraised values in those coun-
ties where the full appraisal has not been completed as
defined above and delivered to the assessor and the coun-
ty 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 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 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 section two of this article equals or exceeds the amount required to meet the local share as provided in this section; or

(2) For the assessment year one thousand nine hundred sixty-one, the assessor has increased the total valuations 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 hundred sixty-one and the total valuations for such class required by this section; or

(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.

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 cor-
rections 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 suffi-
cient 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 differ-
ence between the amount of revenue which will be pro-
duced 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 par-
cels or lots by a system of numbers, or symbols and num-
ers, 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
nonutility 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 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
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 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 appraisals which they believe to be an 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
320 corrected figures shall be reported to the board of school
321 finance prior to the first day of June and shall be used
322 in determining the allocations of state aid to the county
323 boards of education for the subsequent fiscal year.
324 The county assessor and the county court shall comply
325 with the provisions of chapter eleven of this code in de-
326 termining the true and actual value of property for as-
327 sessment purposes and shall not arbitrarily use a direct
328 percentage application to the appraisal valuations (wheth-
329 er complete appraisal or spot survey) of any class of
330 property or property within a class for such purpose.
331 The provisions of this section shall not be construed
332 to alter or repeal in any manner the provisions of chap-
333 ter eleven of this code, but shall be construed in pari
334 materia therewith, and compliance with this section by
335 the assessor and county court shall be considered, pro
336 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 ninety days 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 Seventh day of February, 1966.

Governor
PRESENTED TO THE
GOVERNOR

Date Feb. 3, 1966
Time 10:47 AM