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STATE OF WEST VIRGINIA

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WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1966



ENROLLED

HOUSE BILL No. 221

(By Mr. *Speaker, Mr. White*)
and Mr. Boianstky



PASSED January 28 1966

In Effect immediately upon Passage



FILED IN THE OFFICE

OF THE SECRETARY OF STATE

STATE OF WEST VIRGINIA

FEB 8 1966

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FILED IN THE OFFICE
ROBERT D. BAILEY
SECRETARY OF STATE
THIS DATE 2-8-66

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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

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

24 determined shall be added to the ninety-seven and one-
25 half per cent of public utility taxes computed as provided
26 above and this total shall be the local share of the par-
27 ticular county.

28 The tax commissioner shall make or cause to be made
29 an appraisal in the several counties of the state of all
30 nonutility real property and of all nonutility personal
31 property which shall be based upon true and actual value
32 as set forth in article three, chapter eleven of this code.
33 In determining the value of personal property—other
34 than all machinery, equipment, furniture and fixtures of
35 any industrial plant, mine, quarry or installation and of
36 any commercial, industrial, or professional establishment
37 —the tax commissioner shall prescribe accepted methods
38 of determining such values. The tax commissioner shall
39 in accordance with such methods determine the value
40 of such property.

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

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

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

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

87 As such appraisal of property in a county, under this
88 section, is completed to the extent that a total valuation

89 for each class of property can be determined, such ap-
90 praisal shall be delivered to the assessor and the county
91 court, and in each assessment year commencing after
92 such appraisal is so delivered and received, the county
93 assessor and the county court, sitting as a board of equali-
94 zation and review, shall use such appraised valuations as
95 a basis for determining the true and actual value for
96 assessment purposes of the several classes of property.
97 The total assessed valuation in each of the four classes
98 of property shall be not less than fifty per cent nor more
99 than one hundred per cent of the appraised valuation of
100 each said class of property: Provided, That (1) until the
101 completion of the appraisal herein provided for in all
102 fifty-five counties of the state; and (2) upon completion
103 of the appraisal of any county and delivery of the ap-
104 praised valuations to the county by the tax commissioner;
105 and (3) when it shall appear that the total assessed
106 valuations of any class of property in such county are less
107 than fifty per cent of the total appraised valuations of
108 such class of property; then in such events the tax com-
109 missioner may authorize a total assessed valuation in each

110 such class of less than fifty per cent of the total appraised
111 valuation of such class of property; except that such
112 authorized total assessed valuation shall be increased
113 each year thereafter, as nearly as practicable in equal
114 steps, so that in the third assessment year after the de-
115 livery of the appraised valuations in each class of prop-
116 erty, as required above, the total assessed valuation of
117 each class of property shall be not less than fifty per cent
118 nor more than one hundred per cent of the appraised
119 valuation of each class of property as delivered by the
120 tax commissioner: *Provided, further,* That upon the
121 tax commissioner's delivery of the appraised valuation
122 to a county, such appraised valuations shall serve as the
123 basis for the spot check appraisal in said county until all
124 of the fifty-five counties of the state have been reap-
125 praised.

126 The determination of appraised values in those coun-
127 ties where the full appraisal has not been completed as
128 defined above and delivered to the assessor and the coun-
129 ty court prior to the first day of the assessment year shall
130 be continued by the tax commissioner on the annual spot

131 survey basis. Beginning with the fiscal year one thou-
132 sand nine hundred sixty and for each year thereafter
133 until the full survey is so completed and delivered in
134 a county, the assessed value in each of the four classes
135 of property in such county shall be not less than fifty
136 per cent nor more than one hundred per cent of the ap-
137 praised valuation of each said class of property as deter-
138 mined by the last previous statewide report of the tax
139 commissioner: *Provided, however,* That in those counties
140 where the full appraisal has not been completed and
141 delivered, as aforesaid, to the county assessor and the
142 county court prior to the first day of the assessment year,
143 the requirements of this paragraph shall be satisfied if:

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

149 (2) For the assessment year one thousand nine hun-
150 dred sixty-one, the assessor has increased the total valua-
151 tions of property in an amount not less than thirty-three

152 and one-third per cent of the difference between the to-
153 tal assessed valuations for the assessment year one thou-
154 sand nine hundred sixty and the valuations required by
155 this section; or

156 (3) For the assessment year one thousand nine hun-
157 dred sixty-two, the assessor has increased the total valu-
158 ations of property in an amount not less than fifty per
159 cent of the difference between the total assessed valua-
160 tions of property for the assessment year one thousand
161 nine hundred sixty-one and the total valuations for such
162 class required by this section; or

163 (4) For the assessment year one thousand nine hun-
164 dred sixty-three, the assessor has increased the total
165 valuation of property so that the same meet the require-
166 ments of this section.

167 Whenever in any year a county assessor and/or county
168 court shall fail or refuse to comply with the provisions
169 of this section in setting the valuations of property for
170 assessment purposes in any class or classes of property
171 in the county, the state tax commissioner shall review
172 the valuations for assessment purposes made by the

173 county assessor and the county court and shall direct
174 the county assessor and county court to make such cor-
175 rections in the valuations as may be necessary so that they
176 shall comply with the requirements of chapter eleven
177 and of this section and the tax commissioner shall enter
178 the county and fix the assessments at the required ratios.
179 Refusal of the assessor and/or the county court to make
180 such corrections shall constitute grounds for removal
181 **from office.**

182 In any year in which the total assessed valuation of
183 a county shall fail to meet the minimum requirements
184 above set forth, the county court of such county shall
185 allocate for such year to the county board of education
186 from the tax levies allowed to the county court a suffi-
187 cient portion of its levies as will, when applied to the
188 valuations for assessment purposes of such property in
189 the county, provide a sum of money equal to the differ-
190 ence between the amount of revenue which will be pro-
191 duced by application of the allowable school levy rates
192 defined in section two of this article upon the valuations
193 for assessment purposes of such property and the amount

194 of revenue which would be yielded by the application
195 of such levies to fifty per cent of the total of appraised
196 valuations of such property. In the event the county
197 court shall fail or refuse to make the reallocation of levies
198 as provided for herein, the county board of education,
199 the tax commissioner, the state board of school finance,
200 or any other interested party, shall have the right to
201 enforce the same by writ of mandamus in any court of
202 competent jurisdiction.

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

207 (1) Tax maps of the entire county drawn to scale or
208 aerial maps, which maps shall indicate all property and
209 lot lines, set forth dimensions or areas, indicate whether
210 the land is improved, and identify the respective par-
211 cels or lots by a system of numbers, or symbols and num-
212 bers, whereby the ownership of such parcels and lots
213 can be ascertained by reference to the property record
214 cards and property owner's index;

215 (2) Property record cards arranged geographically
216 according to the location of property on the tax maps,
217 which cards shall set forth the location and description
218 thereof, the acreage or dimensions, description of im-
219 provements, if any, the owner's name, address and date
220 of acquisition, the purchase price, if any, set forth in the
221 deed of acquisition, the amount of tax stamps, if any,
222 on the deed, the assessed valuation, and the identifying
223 number or symbol and number, shown on the tax map;

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

228 The tax commissioner is hereby authorized and em-
229 powered to enter into such contracts as may be neces-
230 sary, and for which funds may be available, to establish
231 the permanent records system herein provided for, or
232 may through his staff and employees, prepare and com-
233 plete such system.

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

236 property of the state of West Virginia and the repro-
237 duction, copying, distribution or sale of such microfilm,
238 photography or tax maps or any copies thereof without
239 the written permission of the state tax commissioner is
240 prohibited. Any person who shall violate the provisions
241 of this paragraph shall be guilty of a misdemeanor, and,
242 upon conviction thereof, shall be fined not less than
243 fifty dollars nor more than three hundred dollars or
244 imprisoned for not less than thirty days nor more than
245 one year, or both, in the discretion of the court. Jus-
246 tices of the peace shall have concurrent jurisdiction with
247 other courts having jurisdiction for the trial of all mis-
248 demeanors arising under this paragraph.

249 The tax commissioner shall by uniform regulations
250 establish a procedure for the sale of reproduction of
251 microfilm, photography and maps and may pay for hav-
252 ing such reproductions made from the appropriation for
253 "Property Appraisal." Any funds received as a result
254 of the sale of such reproductions shall be deposited to the
255 appropriated account from which the payment for re-
256 productions is made.

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

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

299 effect under the last applicable spot survey preceding such
300 acceptance and usage and until the full reappraisal has
301 been completed in all counties the board of school finance
302 shall comply with such request: *Provided, further,* That
303 the sample pieces of property employed in making the
304 annual spot survey shall be used by the tax commissioner
305 for this purpose only and shall be open to none other
306 than the Legislature by its request through a resolution
307 approved by both the Senate and the House of Delegates
308 and as otherwise provided in this section; however, if on
309 the basis of the current statewide report of the tax com-
310 missioner available the first day of January of each year,
311 it appears that any county shall not have complied with
312 the requirements regarding the ratio of assessed valua-
313 tions, the tax commissioner shall notify the assessor and
314 the county court of each such county and, if they file a
315 request for review of the appraisals which they believe
316 to be an error, he shall review the appraisal of such prop-
317 erties and shall correct such errors as he may discover
318 in such individual appraisal and/or in the preparation
319 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.

O. Roy Parker
Chairman Senate Committee

James W. Hoop
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

J. Howard Thayer
Clerk of the Senate

U. A. Blankenship
Clerk of the House of Delegates

Howard Robinson
President of the Senate

H. Hubert White
Speaker House of Delegates

The within *Approved* this the *Seventh*
day of *February*, 1966.

Archie C. Smith
Governor



PRESENTED TO THE
GOVERNOR

Date Feb. 3, 1966

Time 10:47 AM