WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1972

ENROLLED

HOUSE BILL No. 1048
(By Mrs. Smith and Mr. Bellamy)

PASSED March 11, 1972
In Effect 90 days from Passage

FILED IN THE OFFICE
JOHN Q. ROGERSFIELD, IV
SECRETARY OF STATE
THIS DATE 3-29-72
AN ACT to amend and reenact section eleven, article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to statewide appraisal of nonutility real property; computation of the local share of the cost thereof; reimbursement to counties.

Be it enacted by the Legislature of West Virginia:

That section eleven, 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 9A. PUBLIC SCHOOL SUPPORT.


1 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 percent 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 percent 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 percent as an allowance for the usual losses in collections due to discounts, exonerations, delinquencies and the like. Fifty percent of the amount so determined shall be added to the ninety-seven and one-half percent 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, may 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 assistance 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 deter-
mine the appraised value thereof. On the basis of infor-
mation 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 avail-
able for a district, municipality and county, the tax com-
mmissioner 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 as-
se ssment 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 map. Said list 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 ap-
praised 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-
zation and review, shall use such appraised valuations
as a basis for determining the true and actual value for
The total assessed valuation in each of the four classes of property shall be not less than fifty percent nor more than one hundred percent of the appraised valuation of each said class of property.

Whenever in any year a county assessor or a 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 the county court to make such corrections in the valuations as may be necessary so that they shall comply with the requirements of chapter eleven of this code and of this section, and the tax commissioner shall enter the county and fix the assessments at the required ratios. Refusal of the assessor 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 difference 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 percent 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, 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 commission 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; and

(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 in the county jail not less than thirty days nor more than one year, or both fined and imprisoned. 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 reproduction 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 annually an amount sufficient to maintain the appraisal in all counties of the state. Each county shall furnish, through its county court, not more than ten percent of the cost of such appraisal or reappraisal and permanent records system for each 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. In those instances where a county has heretofore employed a professional appraisal firm to conduct an appraisal or reappraisal of all or part of nonutility property within the past seventeen years, and such appraisal has been accepted by the tax commissioner, with the county having borne in excess of ten percent of the cost of such appraisal, reappraisal, and permanent records system; monetary reimbursement of one third of such excess costs shall be made by the tax commissioner from
funds appropriated for such purpose, to such county, yearly, for a period of three years, in order to establish the joint sharing of such costs as hereinbefore set forth. 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 appraisal 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 assessor 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 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 27th day of March, 1972.

Governor