

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1972



ENROLLED

HOUSE BILL No. 1048

(By Mr. Smil and Mr. Balloy)



PASSED March 11, 1972

In Effect 90 days from Passage



FILED IN THE OFFICE
JOHN D. ROCKEFELLER, IV
SECRETARY OF STATE
THIS DATE 3-29-72

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(By MRS. SMIRL and MR. BALLOUZ)

[Passed March 11, 1972; in effect ninety days from passage.]

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 state-wide 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.

§18-9A-11. Computation of local share; appraisal and assessment of property.

1 On the basis of the most recent survey of property
2 valuations in the state, completed as to all classes of prop-
3 erty in all counties determined by the tax commissioner
4 under present or former provisions of this article, the state
5 board shall for each county compute by application of
6 the levies for general current expense purposes, as de-
7 fined in section two of this article, the amount of revenue
8 which such levies would produce if levied upon one hun-
9 dred percent of the appraised value of each of the several
10 classes of property contained in the report or revised re-
11 port of such value, made to it by the tax commissioner

12 as follows: (1) The state board shall first take ninety-
13 seven and one-half percent of the amount ascertained by
14 applying these rates to the total assessed public util-
15 ity valuation in each classification of property in the
16 county. (2) The state board shall then apply these rates
17 to the appraised value of other property in each classi-
18 fication in the county as determined by the tax commis-
19 sioner and shall deduct therefrom five percent as an al-
20 lowance for the usual losses in collections due to discounts,
21 exonerations, delinquencies and the like. Fifty percent
22 of the amount so determined shall be added to the ninety-
23 seven and one-half percent of public utility taxes com-
24 puted as provided above and this total shall be the local
25 share of the particular county.

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

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

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

51 Such appraisal of all said property in the several coun-
52 ties shall be completed prior to the first day of July, one

53 thousand nine hundred sixty-seven. Each year after the
54 completion of the property appraisal in a county the tax
55 commissioner shall maintain the appraisal by making or
56 causing to be made such surveys, examinations, audits,
57 maps and investigations of the value of the several classes
58 of property in each county which should be listed and
59 taxed under the several classifications, and shall deter-
60 mine the appraised value thereof. On the basis of infor-
61 mation so ascertained, the tax commissioner shall annually
62 revise his reports to the Legislature and to the state
63 board concerning such appraisals, such reports to be
64 made not later than the first day of January of each
65 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 as-
75 sessment rolls but for which no appraisal has been made,
76 a list of any properties which were appraised but which
77 cannot be found on the assessment rolls and a list of all
78 properties carried on the assessment rolls which have
79 not been identified on the map. Said list shall set forth
80 the name of the owner and a description of the property
81 and the reason, if known, for its failure to have been
82 entered on the assessment rolls or to have been ap-
83 praised or to have been identified on the map, as the
84 case may be.

85 As such appraisal of property in a county, under this
86 section, is completed to the extent that a total valuation
87 for each class of property can be determined, such ap-
88 praisal shall be delivered to the assessor and the county
89 court, and in each assessment year commencing after
90 such appraisal is so delivered and received, the county
91 assessor and the county court, sitting as a board of equali-
92 zation and review, shall use such appraised valuations
93 as a basis for determining the true and actual value for

94 assessment purposes of the several classes of property.
95 The total assessed valuation in each of the four classes of
96 property shall be not less than fifty percent nor more than
97 one hundred percent of the appraised valuation of each
98 said class of property.

99 Whenever in any year a county assessor or a county
100 court shall fail or refuse to comply with the provisions
101 of this section in setting the valuations of property for
102 assessment purposes in any class or classes of property in
103 the county, the state tax commissioner shall review the
104 valuations for assessment purposes made by the county
105 assessor and the county court and shall direct the county
106 assessor and the county court to make such corrections
107 in the valuations as may be necessary so that they shall
108 comply with the requirements of chapter eleven of this
109 code and of this section, and the tax commissioner shall
110 enter the county and fix the assessments at the required
111 ratios. Refusal of the assessor or the county court to make
112 such corrections shall constitute grounds for removal
113 from office.

114 In any year in which the total assessed valuation of a
115 county shall fail to meet the minimum requirements
116 above set forth, the county court of such county shall
117 allocate for such year to the county board of education
118 from the tax levies allowed to the county court a sufficient
119 portion of its levies as will, when applied to the valu-
120 ations for assessment purposes of such property in the
121 county, provide a sum of money equal to the difference
122 between the amount of revenue which will be produced
123 by application of the allowable school levy rates defined
124 in section two of this article upon the valuations for as-
125 sessment purposes of such property and the amount of
126 revenue which would be yielded by the application of
127 such levies to fifty percent of the total of appraised valu-
128 ations of such property. In the event the county court
129 shall fail or refuse to make the reallocation of levies as
130 provided for herein, the county board of education, the
131 tax commissioner, the state board, or any other interested
132 party, shall have the right to enforce the same by
133 writ of mandamus in any court of competent juris-
134 diction.

135 In conjunction with and as a result of the appraisal
136 herein set forth the tax commission shall have the power,
137 and it shall be his duty, to establish a permanent records
138 system for each county in the state, consisting of:

139 (1) Tax maps of the entire county drawn to scale or
140 aerial maps, which maps shall indicate all property and
141 lot lines, set forth dimensions or areas, indicate whether
142 the land is improved, and identify the respective parcels
143 or lots by a system of numbers or symbols and numbers,
144 whereby the ownership of such parcels and lots can be
145 ascertained by reference to the property record cards and
146 property owner's index;

147 (2) Property record cards arranged geographically
148 according to the location of property on the tax maps,
149 which cards shall set forth the location and description
150 thereof, the acreage or dimensions, description of im-
151 provements, if any, the owner's name, address and date
152 of acquisition, the purchase price, if any, set forth in the
153 deed of acquisition, the amount of tax stamps, if any, on
154 the deed, the assessed valuation, and the identifying
155 number or symbol and number, shown on the tax map;
156 and

157 (3) Property owner's index consisting of an alpha-
158 betical listing of all property owners, setting forth brief
159 descriptions of each parcel or lot owned and cross-in-
160 dexed with the property record cards and the tax
161 map.

162 The tax commissioner is hereby authorized and em-
163 powered to enter into such contracts as may be neces-
164 sary, and for which funds may be available, to establish
165 the permanent records system herein provided for, or
166 may through his staff and employees, prepare and com-
167 plete such system.

168 All microfilm photography and original copies of tax
169 maps created under the provisions of this section are the
170 property of the state of West Virginia and the reproduc-
171 tion, copying, distribution or sale of such microfilm,
172 photography or tax maps or any copies thereof without
173 the written permission of the state tax commissioner is
174 prohibited. Any person who shall violate the provisions
175 of this paragraph shall be guilty of a misdemeanor, and,

176 upon conviction thereof, shall be fined not less than fifty
177 dollars nor more than three hundred dollars, or impris-
178 oned in the county jail not less than thirty days nor more
179 than one year, or both fined and imprisoned. Justices
180 of the peace shall have concurrent jurisdiction with other
181 courts having jurisdiction for the trial of all misde-
182 meanors arising under this paragraph.

183 The tax commissioner shall by uniform regulations
184 establish a procedure for the sale of reproduction of mic-
185 rofilm, photography and maps and may pay for having
186 such reproductions made from the appropriation for
187 "property appraisal." Any funds received as a result of
188 the sale of such reproductions shall be deposited to the
189 appropriated account from which the payment for re-
190 production is made.

191 The cost of conducting the appraisal herein provided
192 for shall be borne jointly by the state and the several
193 counties in the following manner and terms: There shall
194 be appropriated from the general revenue fund annually
195 an amount sufficient to maintain the appraisal in all coun-
196 ties of the state. Each county shall furnish, through its
197 county court, not more than ten percent of the cost of
198 such appraisal or reappraisal and permanent records
199 system for each county. Such county costs may be paid
200 over a period of three years with the approval of the tax
201 commissioner. In those instances where the cost of the
202 appraisal, reappraisal or permanent records system re-
203 quired by this section has been paid by the tax commis-
204 sioner from funds appropriated for these purposes, the
205 share of such cost allocated to each county shall, upon
206 receipt thereof by the tax commissioner, be deposited to
207 the appropriated account from which such payments have
208 been made. In those instances where a county has hereto-
209 fore employed a professional appraisal firm to conduct
210 an appraisal or reappraisal of all or part of nonutility
211 property within the past seventeen years, and such ap-
212 praisal has been accepted by the tax commissioner, with
213 the county having borne in excess of ten percent of the
214 cost of such appraisal, reappraisal, and permanent records
215 system; monetary reimbursement of one third of such
216 excess costs shall be made by the tax commissioner from

217 funds appropriated for such purpose, to such county,
218 yearly, for a period of three years, in order to establish
219 the joint sharing of such costs as hereinbefore set forth.

220 The county assessor and the county court shall comply
221 with the provisions of chapter eleven of this code in de-
222 termining the true and actual value of property for
223 assessment purposes and shall not arbitrarily use a
224 direct percentage application to the appraisal valuations,
225 whether complete appraisal or spot survey, of any class
226 of property or property within a class for such purpose.

227 The provisions of this section shall not be construed to
228 alter or repeal in any manner the provisions of chapter
229 eleven of this code, but shall be construed in *pari materia*
230 therewith, and compliance with this section by the as-
231 sessor and county court shall be considered, *pro tanto*,
232 as compliance with said chapter eleven.

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

Russell H. Beall

Chairman Senate Committee

Phyllis J. Kuhlberg
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

Howard W. Carson

Clerk of the Senate

Ch Blankenship

Clerk of the House of Delegates

E. H. McCurtis

President of the Senate

Lewis G. McManus

Speaker House of Delegates

The within *Approved* this the *27th*
March day of _____, 1972.

Arthur A. Shaare, Jr.
Governor



FORWARDED TO THE

3/20/72

10:17a.m.

MAR 29 9 28 AM '72

OFFICE OF
SECRETARY OF STATE
STATE OF WEST VIRGINIA