WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1973

ENROLLED

SENATE BILL NO. 184

(By Mr. Wertland and Mr. Harmon)

PASSED April 10, 1973

In Effect From Passage

FILED IN THE OFFICE
EDGAR F. NECKELL III
SECRETARY OF STATE
THIS DATE 8-1-73
ENROLLED

Senate Bill No. 184
(By Mr. Moreland and Mr. Harman)

[Passed April 10, 1973; in effect from passage.]

AN ACT to amend article two, chapter seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section seven; and to amend and reenact section one-a, article three, chapter eleven of said code, all relating to the official boundary lines of tax districts within the state of West Virginia; and removing the power of a county court to arrange its land books and personal property books so that the boundaries of districts for taxing purposes coincide with the boundaries of magisterial districts for voting purposes at any given time.

Be it enacted by the Legislature of West Virginia:

That article two, chapter seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, designated section seven; and that section one-a, article three, chapter eleven of said code be amended and reenacted, all to read as follows:

CHAPTER 7. COUNTY COURTS AND OFFICERS.

ARTICLE 2. COUNTY AND DISTRICT BOUNDARIES; CHANGE OF COUNTY SEAT AND NAMES OF UNINCORPORATED TOWNS AND OF DISTRICTS.

§7-2-7. Establishment of tax district boundary lines.

1 On and after the first day of July, one thousand nine hundred seventy-eight, the topographical quadrangle maps filed pursuant to section six of this article shall include the
boundaries of the magisterial districts of the state, as such
boundaries existed on the first day of January, one thousand
nine hundred sixty-nine, which magisterial districts shall be
designated on said maps as "tax districts": Provided, That
in a county in which the county court has exercised the power
formerly granted it under chapter one hundred seventeen,
acts of the Legislature, regular session, one thousand nine
hundred seventy-two, by designating that county's magisterial
districts as tax districts, the term "tax districts" shall mean
the magisterial districts of that county as they existed on the
first day of July, one thousand nine hundred seventy-three.
On and after the first day of July, one thousand nine hundred
seventy-eight, the boundary lines reflected on such maps shall
constitute the official boundary lines between tax districts
of the state, as defined in section one-a, article three, chapter
eleven of this code.

CHAPTER 11. TAXATION.

ARTICLE 3. ASSESSMENTS GENERALLY.

§11-3-1a. Magisterial districts as tax districts; legislative findings;
terms defined.

The Legislature recognizes that several counties have re-
districted their magisterial districts in order to achieve as
nearly as practicable equal numbers of population with
each such district; that if the land books and personal prop-
erty books of any such county must be changed following
each such redistricting so as to reflect the newly established
districts, very substantial costs to the counties would be
occasioned thereby; that if the land books must be changed
following each such redistricting so as to reflect the newly
established districts, problems would arise in searching and
abstracting titles to real property; and that there is no reason
to require the land books and personal property books of a
county for tax purposes to be on a magisterial district
basis as such districts are established for voting purposes.
Consequently, the terms "tax district" or "district," or the
plural thereof, as used in this chapter, shall mean the
magisterial district or districts and the subdivisions thereof
as the same existed in any county on the first day of January,
one thousand nine hundred sixty-nine: Provided, That in a county in which the county court has exercised the power formerly granted it under chapter one hundred seventeen, acts of the Legislature, regular session, one thousand nine hundred seventy-two, by designating that county's magisterial districts as tax districts, the term “tax districts” shall mean the magisterial districts of that county as they existed on the first day of July, one thousand nine hundred seventy-three.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

Takes effect 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 16th day of April, 1973.

Governor
PRESENTED TO THE GOVERNOR

Date 4/16/23
Time 9:11 a.m.