

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1973

ENROLLED

SENATE BILL NO. 184

(By Mr. Merleford M. Harman)

PASSED April 10 1973

In Effect From Passage

FILED IN THE OFFICE
EDGAR F. WEISKELL III
SECRETARY OF STATE
THIS DATE 5-1-73

184

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
2 hundred seventy-eight, the topographical quadrangle maps
3 filed pursuant to section six of this article shall include the

4 boundaries of the magisterial districts of the state, as such
5 boundaries existed on the first day of January, one thousand
6 nine hundred sixty-nine, which magisterial districts shall be
7 designated on said maps as "tax districts": *Provided*, That
8 in a county in which the county court has exercised the power
9 formerly granted it under chapter one hundred seventeen,
10 acts of the Legislature, regular session, one thousand nine
11 hundred seventy-two, by designating that county's magisterial
12 districts as tax districts, the term "tax districts" shall mean
13 the magisterial districts of that county as they existed on the
14 first day of July, one thousand nine hundred seventy-three.
15 On and after the first day of July, one thousand nine hundred
16 seventy-eight, the boundary lines reflected on such maps shall
17 constitute the official boundary lines between tax districts
18 of the state, as defined in section one-a, article three, chapter
19 eleven of this code.

CHAPTER 11. TAXATION.

ARTICLE 3. ASSESSMENTS GENERALLY.

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

1 The Legislature recognizes that several counties have re-
2 districted their magisterial districts in order to achieve as
3 nearly as practicable equal numbers of population with
4 each such district; that if the land books and personal prop-
5 erty books of any such county must be changed following
6 each such redistricting so as to reflect the newly established
7 districts, very substantial costs to the counties would be
8 occasioned thereby; that if the land books must be changed
9 following each such redistricting so as to reflect the newly
10 established districts, problems would arise in searching and
11 abstracting titles to real property; and that there is no reason
12 to require the land books and personal property books of a
13 county for tax purposes to be on a magisterial district
14 basis as such districts are established for voting purposes.
15 Consequently, the terms "tax district" or "district," or the
16 plural thereof, as used in this chapter, shall mean the
17 magisterial district or districts and the subdivisions thereof
18 as the same existed in any county on the first day of January,

19 one thousand nine hundred sixty-nine: *Provided*, That in a
20 county in which the county court has exercised the power
21 formerly granted it under chapter one hundred seventeen, acts
22 of the Legislature, regular session, one thousand nine hundred
23 seventy-two, by designating that county's magisterial districts
24 as tax districts, the term "tax districts" shall mean the
25 magisterial districts of that county as they existed on the first
26 day of July, one thousand nine hundred seventy-three.

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

H. Darrell Darby
Chairman Senate Committee

Clarence C. Chastain
Chairman House Committee

Originated in the Senate.

Takes effect from passage.

Howard W. Garson
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

H. B. Brotherton Jr.
President of the Senate

Lewis H. H. Mame
Speaker House of Delegates

The within *approved* this the *16th*
day of *April*, 1973.

Rubia S. Shaver Jr.
Governor

PRESENTED TO THE
GOVERNOR

Date 4/16/73

Time 9:10 a.m.