ENROLLED

Committee Substitute

SENATE BILL NO. 696

(By Mr. Williams and Mr. Spears)

PASSED March 10, 1984

In Effect from Passage
AN ACT to amend and reenact section thirteen, article six, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to assessment of public service corporations and businesses for ad valorem tax purposes; approving, codifying and directing continuance of the long-term method of apportionment of the state auditor, consistently engaged in, for apportioning the values of operating properties of public service corporations and businesses among the counties, districts and municipalities; providing sufficient minimal guidelines as basis for state auditor to promulgate reasonable rules and regulations in respect to long-term consistently engaged in apportionment method; and directing that the state auditor proceed in a timely manner to perform all actions required of him in respect to such apportionment as heretofore.

Be it enacted by the Legislature of West Virginia:

That section thirteen, article six, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:
ARTICLE 6. ASSESSMENT OF PUBLIC SERVICE CORPORATIONS.

§11-6-13. Apportionment of value among counties, districts and municipalities.

1 In case the list and valuation of the property filed with the tax commissioner as aforesaid, be satisfactory to the board of public works, or upon assessment of the property of such owner or operator being made by the board of public works as aforesaid, the auditor shall immediately apportion to each county, both as to the fixed situs property and the nonfixed but distributable and apportionable operating property, the relative value of such operating property within each county to the value of the total operating property within the state, to be determined upon such factors as the auditor shall deem proper and in respect to the value of property of every such owner or operator as valued or assessed as aforesaid; and further shall apportion such value as aforesaid among the several districts, school districts and independent school districts therein, according to the value thereof, as near as may be and forthwith shall certify to the county commission of such county the values so apportioned. The clerk of the county commission shall forthwith certify such values to the several districts, school districts, independent school districts and municipalities, respectively, in such county.

22 Inasmuch as there is currently litigation challenging the long-term apportionment method and manner consistently engaged in by the state auditor under the provisions of this section and by which the valuation of operable public service corporations properties, for ad valorem tax purposes, were apportioned; and which method or manner is nationally recognized as a proper apportionment of operating properties and values without fixed situs but requiring fair apportionment, which proper method is hereby approved fully and codified by this section for the purpose of setting forth sufficient minimal guidelines as a basis from which the auditor is hereby authorized to promulgate reasonable rules and regulations in respect to such long-term consistently engaged in apportionment method. All calculations, apportionments,
37 distributions or other required actions by the state auditor in respect to the requirements of this section or related statutes in connection with his duties of apportionment are hereby directed to proceed in timely manner and on the basis of said approval and codification of such long-term prior apportionment method.
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.

In effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within is approved this the 30 day of March, 1984.

Governor