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OFFICE OF THE GOVERNOR

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1984



ENROLLED

*Committee Substitute for*

SENATE BILL NO. 696

(By Mr. *Williams & Mrs. Sears*)



PASSED *March 10,* 1984

In Effect *from* Passage



**ENROLLED**

COMMITTEE SUBSTITUTE

FOR

**Senate Bill No. 696**

(MR. WILLIAMS AND MRS. SPEARS, *original sponsors*)

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[Passed March 10, 1984; in effect from passage.]

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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.**

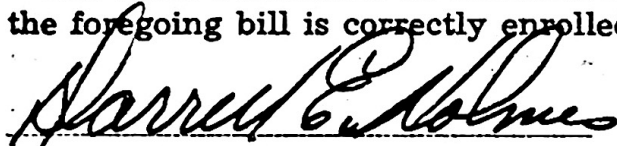
**§11-6-13. Apportionment of value among counties, districts and municipalities.**

1 In case the list and valuation of the property filed with  
2 the tax commissioner as aforesaid, be satisfactory to the  
3 board of public works, or upon assessment of the property  
4 of such owner or operator being made by the board of  
5 public works as aforesaid, the auditor shall immediately  
6 apportion to each county, both as to the fixed situs proper-  
7 ty and the nonfixed but distributable and apportionable  
8 operating property, the relative value of such operating  
9 property within each county to the value of the total  
10 operating property within the state, to be determined  
11 upon such factors as the auditor shall deem proper and in  
12 respect to the value of property of every such owner or  
13 operator as valued or assessed as aforesaid; and further  
14 shall apportion such value as aforesaid among the several  
15 districts, school districts and independent school districts  
16 therein, according to the value thereof, as near as may be  
17 and forthwith shall certify to the county commission of  
18 such county the values so apportioned. The clerk of the  
19 county commission shall forthwith certify such values to  
20 the several districts, school districts, independent school  
21 districts and municipalities, respectively, in such county.

22 Inasmuch as there is currently litigation challenging  
23 the long-term apportionment method and manner con-  
24 sistentlly engaged in by the state auditor under the provi-  
25 sions of this section and by which the valuation of oper-  
26 able public service corporations properties, for ad valorem  
27 tax purposes, were apportioned; and which method or  
28 manner is nationally recognized as a proper apportion-  
29 ment of operating properties and values without fixed  
30 situs but requiring fair apportionment, which proper  
31 method is hereby approved fully and codified by this  
32 section for the purpose of setting forth sufficient minimal  
33 guidelines as a basis from which the auditor is hereby  
34 authorized to promulgate reasonable rules and regulations  
35 in respect to such long-term consistentlly engaged in  
36 apportionment method. All calculations, apportionments,

37 distributions or other required actions by the state audi-  
38 tor in respect to the requirements of this section or related  
39 statutes in connection with his duties of apportionment  
40 are hereby directed to proceed in timely manner and on  
41 the basis of said approval and codification of such long-  
42 term prior apportionment method.

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

  
Chairman Senate Committee

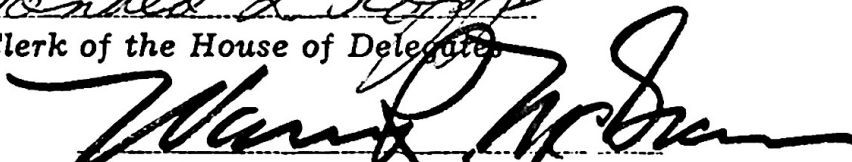
  
Chairman House Committee

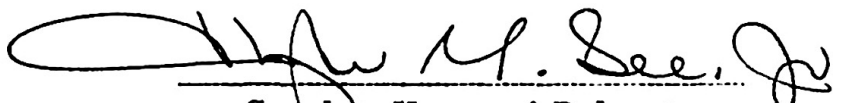
Originated in the Senate.

In effect from passage.

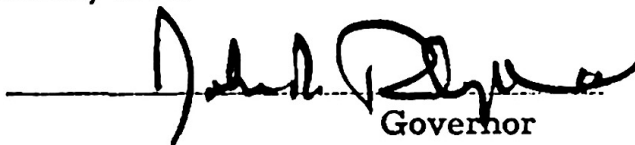
  
Clerk of the Senate

  
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

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