

HB 5000

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SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

FIRST EXTRAORDINARY SESSION, 1994



ENROLLED

HOUSE BILL No. 5000

(By Delegate S. Kiss, Pave, Fragale
and Petersen)



Passed March 16, 1994

In Effect 90 Days From Passage

ENROLLED
H. B. 5000

(By DELEGATES KISS, ROWE, FRAGALE AND PETERSEN)

[Passed March 16, 1994; in effect ninety days from passage.]

AN ACT to amend and reenact section eight, article one-c, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to creating a revolving valuation fund in each county; funding of valuation and training programs; conditions for transfer of funds; repayment of valuation commission; continuing funding of on-going extra costs associated with the valuation and training; additional funds for assessors' offices; requiring assessors to submit a request to the valuation commission regarding the percentage; allowing the valuation commission to recommend a lower percentage; certification of the percentage to the chief inspector's office; distribution of funds provided by the valuation commission; and deposit of moneys due to the valuation fund.

Be it enacted by the Legislature of West Virginia:

That section eight, article one-c, 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 1C. FAIR AND EQUITABLE PROPERTY VALUATION.

§11-1C-8. Additional funding for assessors' offices; maintenance funding.

- 1 (a) In order to finance the extra costs associated with
- 2 the valuation and training mandated by this article,
- 3 there is hereby created a revolving valuation fund in

4 each county which shall be used exclusively to fund the
5 assessor's office. The valuation and training programs,
6 for the fiscal year commencing on the first day of July,
7 one thousand nine hundred ninety, shall be funded
8 through the valuation commission and funds shall be
9 distributed in accordance with need on a county by
10 county basis and the county's approved plan. The
11 necessary funds shall be transferred to each county's
12 valuation fund following approval of the plans submit-
13 ted by the respective assessors. The funds shall be
14 transferred by the valuation commission on condition
15 that no persons shall be hired under this section without
16 the approval of the valuation commission, the hirings
17 shall be without regard to political favor or affiliation,
18 and the persons hired under this section are subject to
19 the provisions of the ethics act in chapter six-b of this
20 code, including, but not limited to, the conflict of
21 interest provisions under chapter six-b of this code.
22 Notwithstanding any other provisions of this code to the
23 contrary, assessors may employ citizens of any West
24 Virginia county for the purpose of performing, assessing
25 and appraising duties under this chapter upon approval
26 of the employment by the valuation commission.

27 During the fiscal year commencing the first day of
28 July, one thousand nine hundred ninety-four, and
29 thereafter as necessary, any county receiving moneys
30 provided by the valuation commission under this section
31 shall use the county's valuation fund receipts which
32 exceed the total amount received in the fiscal year
33 ending the thirtieth day of June, one thousand nine
34 hundred ninety-four, to repay the valuation commission
35 the money received plus accrued interest: *Provided,*
36 That the fund should not drop below one percent of the
37 total municipal, county commission and county school
38 board revenues generated by application of the respec-
39 tive regular levy rates.

40 (b) To finance the ongoing extra costs associated with
41 the valuation and training mandated by this article,
42 beginning with the fiscal year commencing on the first
43 day of July, one thousand nine hundred ninety-one, and
44 for a period of at least three consecutive years, an

45 amount equal to two percent of the previous year's
46 projected tax collections, or whatever percent is
47 approved by the valuation commission, from the regular
48 levy set by, or for, the county commission, the county
49 school board and any municipality in the county shall
50 be prorated as to each levying body, set aside and placed
51 in the valuation fund. In May of each year the sheriff
52 of each county shall make a final transfer to the
53 assessor's valuation fund which will reflect any differ-
54 ence in the amount of actual collections in the previous
55 fiscal year as opposed to those previously projected by
56 the chief inspector's office as the basis for the contribu-
57 tions to the valuation fund, to bring the total transfers
58 for that year to two percent of the previous year's actual
59 collections. The two percent payment shall continue in
60 any county where funds borrowed from the state
61 pursuant to subsection (a) of this section have not been
62 fully repaid until such moneys, together with accrued
63 interest thereon, have been fully repaid or until the first
64 day of July, one thousand nine hundred ninety-four,
65 whichever comes last. Each year thereafter, for counties
66 with loans, and each fiscal year after the thirtieth day
67 of June, one thousand nine hundred ninety-four, for
68 those counties without loans, the valuation fund shall be
69 continued at an annual amount of two percent of the
70 previous year's projected tax collections from such
71 regular levies: *Provided*, That for the fiscal year
72 beginning on the first day of July, one thousand nine
73 hundred ninety-five, and any fiscal year thereafter, the
74 assessors, in order to receive two percent or any percent
75 of the previous year's projected tax collections for their
76 valuation funds, must submit a request to the valuation
77 commission no later than the fifteenth day of December,
78 one thousand nine hundred ninety-four, and by the same
79 date in December each year thereafter. The submission
80 shall include a projected expenditure budget, including
81 any balances expected to be carried forward, with
82 justification for the percent requested for their valuation
83 fund for the ensuing fiscal year. A copy of the projected
84 budget and justifications shall also be sent to the
85 assessor's county commission, municipalities and school
86 board. The valuation commission shall meet after the

87 fifteenth day of January but prior to the first day of
88 February each year beginning in the year one thousand
89 nine hundred ninety-five, and has authority to accept
90 and confirm two percent as a justifiable amount, or to
91 establish whatever lower percent of the previous year's
92 projected tax collections each assessor shall receive
93 based upon the evidence at hand, and the particular
94 reevaluation needs of the county. Absent a proper
95 application by any assessor, the valuation commission
96 may, after consultation with the tax commissioner's
97 office, set whatever allowable percent it considers
98 proper. Following its decisions, the valuation commis-
99 sion shall certify to the chief inspector's office of the
100 department of tax and revenue, the percent approved
101 for each assessor's valuation fund, and the chief
102 inspector's office shall notify each affected sheriff and
103 levying body of the moneys due from their levies to their
104 respective valuation funds. County commissions, boards
105 of education and municipalities may present written
106 evidence, prior to the fifteenth day of January, one
107 thousand nine hundred ninety-five, and by the same date
108 of each year thereafter, acceptable to the valuation
109 commission showing that a lesser amount than that
110 requested by the assessor would be adequate to fund the
111 extra costs associated with the valuation mandated by
112 section seven of this article: *Provided however*, That the
113 county commissions, in addition, shall fund the county
114 assessor's office at least the level of funding provided
115 during the fiscal year in which this section was initially
116 enacted.

117 These additional funds are intended to enable asses-
118 sors to maintain current valuations and to perform the
119 periodic reevaluation required under section nine of this
120 article.

121 (c) Any funds provided by the valuation commission
122 shall be distributed among the counties by the property
123 valuation training and procedures commission based
124 upon workload, need and other relevant factors as shown
125 by the valuation plans developed under section seven of
126 this article.

127 (d) Moneys due the valuation fund shall be deposited

128 by the sheriff of the county on a monthly basis as
129 directed by the chief inspector's office for the benefit of
130 the assessor and shall be available to and may be spent
131 by the assessor without prior approval of the county
132 commission, which shall not exercise any control over
133 the fund. Clerical functions related to the fund shall be
134 performed in the same manner as done with other
135 normal funding provided to the assessor.

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

[Handwritten signature]

Chairman Senate Committee

Ernest C. Moore

Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.)

Harold B. Shas

Clerk of the Senate

Donald L. Kapp

Clerk of the House of Delegates

Paul Furbette

President of the Senate

Paul Bulmer

Speaker of the House of Delegates

The within *is approved* this the *5th* day of *April* 1994.

Winston Caperton

Governor

PRESENTED TO THE

GOVERNOR

Date

3/31/94

Time

9:33 am