WEST VIRGINIA LEGISLATURE

FIRST EXTRAORDINARY SESSION, 1994

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ENROLLED

HOUSE BILL No. 5000

(By Delegates Kiss, Fragale, and Peterson)

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Passed March 16, 1994

In Effect 90 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
each county which shall be used exclusively to fund the
assessor's office. The valuation and training programs,
for the fiscal year commencing on the first day of July,
one thousand nine hundred ninety, shall be funded
through the valuation commission and funds shall be
distributed in accordance with need on a county by
county basis and the county's approved plan. The
necessary funds shall be transferred to each county's
valuation fund following approval of the plans submit-
ted by the respective assessors. The funds shall be
transferred by the valuation commission on condition
that no persons shall be hired under this section without
the approval of the valuation commission, the hirings
shall be without regard to political favor or affiliation,
and the persons hired under this section are subject to
the provisions of the ethics act in chapter six-b of this
code, including, but not limited to, the conflict of
interest provisions under chapter six-b of this code.
Notwithstanding any other provisions of this code to the
contrary, assessors may employ citizens of any West
Virginia county for the purpose of performing, assessing
and appraising duties under this chapter upon approval
of the employment by the valuation commission.

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

(b) To finance the ongoing extra costs associated with
the valuation and training mandated by this article,
beginning with the fiscal year commencing on the first
day of July, one thousand nine hundred ninety-one, and
for a period of at least three consecutive years, an
amount equal to two percent of the previous year's projected tax collections, or whatever percent is approved by the valuation commission, from the regular levy set by, or for, the county commission, the county school board and any municipality in the county shall be prorated as to each levying body, set aside and placed in the valuation fund. In May of each year the sheriff of each county shall make a final transfer to the assessor's valuation fund which will reflect any difference in the amount of actual collections in the previous fiscal year as opposed to those previously projected by the chief inspector's office as the basis for the contributions to the valuation fund, to bring the total transfers for that year to two percent of the previous year's actual collections. The two percent payment shall continue in any county where funds borrowed from the state pursuant to subsection (a) of this section have not been fully repaid until such moneys, together with accrued interest thereon, have been fully repaid or until the first day of July, one thousand nine hundred ninety-four, whichever comes last. Each year thereafter, for counties with loans, and each fiscal year after the thirtieth day of June, one thousand nine hundred ninety-four, for those counties without loans, the valuation fund shall be continued at an annual amount of two percent of the previous year's projected tax collections from such regular levies: Provided, That for the fiscal year beginning on the first day of July, one thousand nine hundred ninety-five, and any fiscal year thereafter, the assessors, in order to receive two percent or any percent of the previous year's projected tax collections for their valuation funds, must submit a request to the valuation commission no later than the fifteenth day of December, one thousand nine hundred ninety-four, and by the same date in December each year thereafter. The submission shall include a projected expenditure budget, including any balances expected to be carried forward, with justification for the percent requested for their valuation fund for the ensuing fiscal year. A copy of the projected budget and justifications shall also be sent to the assessor's county commission, municipalities and school board. The valuation commission shall meet after the
fifteenth day of January but prior to the first day of
February each year beginning in the year one thousand
nine hundred ninety-five, and has authority to accept
and confirm two percent as a justifiable amount, or to
establish whatever lower percent of the previous year's
projected tax collections each assessor shall receive
based upon the evidence at hand, and the particular
reevaluation needs of the county. Absent a proper
application by any assessor, the valuation commission
may, after consultation with the tax commissioner's
office, set whatever allowable percent it considers
proper. Following its decisions, the valuation commis-
sion shall certify to the chief inspector's office of the
department of tax and revenue, the percent approved
for each assessor's valuation fund, and the chief
inspector's office shall notify each affected sheriff and
levying body of the moneys due from their levies to their
respective valuation funds. County commissions, boards
of education and municipalities may present written
evidence, prior to the fifteenth day of January, one
thousand nine hundred ninety-five, and by the same date
of each year thereafter, acceptable to the valuation
commission showing that a lesser amount than that
requested by the assessor would be adequate to fund the
extra costs associated with the valuation mandated by
section seven of this article: Provided however, That the
county commissions, in addition, shall fund the county
assessor's office at least the level of funding provided
during the fiscal year in which this section was initially
enacted.

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

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

(d) Moneys due the valuation fund shall be deposited
by the sheriff of the county on a monthly basis as
directed by the chief inspector's office for the benefit of
the assessor and shall be available to and may be spent
by the assessor without prior approval of the county
commission, which shall not exercise any control over
the fund. Clerical functions related to the fund shall be
performed in the same manner as done with other
normal funding provided to the assessor.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

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

Governor
PRESENTED TO THE
GOVERNOR
Date 3/31/94
Time 9:33 AM