

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1998

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98 APR -7 PM 2:30

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SB 364

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**ENROLLED**

SENATE BILL NO. 366

(By Senators LOVE & KESSLER)

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PASSED MARCH 14, 1998  
In Effect NINETY DAYS FROM Passage

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SECRETARY OF STATE

## ENROLLED

### Senate Bill No. 366

(BY SENATORS LOVE AND KESSLER)

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[Passed March 14, 1998; in effect ninety days from passage.]

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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 additional funding for certain assessors' offices beginning on or after the first day of July, one thousand nine hundred ninety-nine; requirements imposed upon use of additional funding; and certification of level of funding by valuation commission.

*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 the  
2 valuation and training mandated by this article, there is  
3 hereby created a revolving valuation fund in each county  
4 which shall be used exclusively to fund the assessor's  
5 office. No persons whose salary is payable from the  
6 valuation fund shall be hired under this section without  
7 the approval of the valuation commission, the hirings shall  
8 be without regard to political favor or affiliation, and the  
9 persons hired under this section are subject to the provi-  
10 sions of the ethics act in chapter six-b of this code,  
11 including, but not limited to, the conflict of interest  
12 provisions under chapter six-b of this code. Notwith-  
13 standing any other provisions of this code to the contrary,  
14 assessors may employ citizens of any West Virginia county  
15 for the purpose of performing, assessing and appraising  
16 duties under this chapter upon approval of the employ-  
17 ment by the valuation commission.

18 (b) During the fiscal year commencing the first day of  
19 July, one thousand nine hundred ninety-four, and thereaf-  
20 ter as necessary, any county receiving moneys provided by  
21 the valuation commission under this section shall use the  
22 county's valuation fund receipts which exceed the total  
23 amount received in the fiscal year ending the thirtieth day  
24 of June, one thousand nine hundred ninety-four, and such  
25 other portion of the county's valuation fund receipts that  
26 may be required by the valuation commission, to repay the  
27 valuation commission the money received plus accrued  
28 interest: *Provided*, That the fund should not drop below  
29 one percent of the total municipal, county commission and  
30 county school board revenues generated by application of  
31 the respective regular levy rates.

32 (c) (1) To finance the ongoing extra costs associated with  
33 the valuation and training mandated by this article,

34 beginning with the fiscal year commencing on the first day  
35 of July, one thousand nine hundred ninety-one, and for a  
36 period of at least three consecutive years, an amount equal  
37 to two percent of the previous year's projected tax collec-  
38 tions, or whatever percent is approved by the valuation  
39 commission, from the regular levy set by, or for, the  
40 county commission, the county school board and any  
41 municipality in the county shall be prorated as to each  
42 levying body, set aside and placed in the valuation fund.  
43 In May of each year the sheriff of each county shall make  
44 a final transfer to the assessor's valuation fund which will  
45 reflect any difference in the amount of actual collections  
46 in the previous fiscal year as opposed to those previously  
47 projected by the chief inspector's office as the basis for the  
48 contributions to the valuation fund, to bring the total  
49 transfers for that year to two percent of the previous  
50 year's actual collections. The two-percent payment shall  
51 continue in any county where funds borrowed from the  
52 state pursuant to subsection (a) of this section have not  
53 been fully repaid until such moneys, together with accrued  
54 interest thereon, have been fully repaid or until the first  
55 day of July, one thousand nine hundred ninety-nine,  
56 whichever comes last. Each year thereafter, for counties  
57 with loans, and each fiscal year after the thirtieth day of  
58 June, one thousand nine hundred ninety-nine, for those  
59 counties without loans, the valuation fund shall be  
60 continued at an annual amount not to exceed two percent,  
61 as determined by the valuation commission, of the previ-  
62 ous year's projected tax collections from such regular  
63 levies: *Provided*, That on and after the first day of July,  
64 one thousand nine hundred ninety-nine, a valuation fund  
65 of a county with a loan shall be continued at an annual  
66 amount not to exceed three percent, as determined by the  
67 valuation commission, and any amounts received in excess  
68 of two percent of the collections shall be expended solely  
69 to repay the loan and for no other purpose. No provision  
70 of this subdivision shall be construed to abrogate any  
71 requirement imposed under subsection (b) of this section.

72 (2) For the fiscal year beginning on the first day of July,  
73 one thousand nine hundred ninety-nine, and any fiscal  
74 year thereafter, the assessors, in order to receive any  
75 percent of the previous year's projected tax collections for  
76 their valuation funds, must submit a request to the  
77 valuation commission no later than the fifteenth day of  
78 December, one thousand nine hundred ninety-four, and by  
79 the same date in December each year thereafter. The  
80 submission shall include a projected expenditure budget,  
81 including any balances expected to be carried forward,  
82 with justification for the percent requested for their  
83 valuation fund for the ensuing fiscal year. A copy of the  
84 projected budget and justifications shall also be sent to  
85 the assessor's county commission, municipalities and  
86 school board. The valuation commission shall meet after  
87 the 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 and  
90 confirm up to two percent as a justifiable amount for  
91 counties without loans, and to accept and confirm up to  
92 three percent for counties with loans, subject to the  
93 requirement of subdivision (1) of this subsection that any  
94 amounts received in excess of two percent of the collec-  
95 tions shall be expended solely to repay the loan and for no  
96 other purpose. The valuation commission may establish  
97 whatever lower percent of the previous year's projected  
98 tax collections each assessor shall receive based upon the  
99 evidence at hand, and the particular reevaluation needs of  
100 the county. Absent a proper application by any assessor,  
101 the valuation commission may, after consultation with the  
102 tax commissioner's office, set whatever allowable percent  
103 it considers proper. Following its decisions, the valuation  
104 commission shall certify to the chief inspector's office of  
105 the department of tax and revenue and the joint commit-  
106 tee on government and finance, the percent approved for  
107 each assessor's valuation fund, and the chief inspector's  
108 office shall notify each affected sheriff and levying body  
109 of the moneys due from their levies to their respective

110 valuation funds. County commissions, boards of educa-  
111 tion and municipalities may present written evidence,  
112 prior to the fifteenth day of January, one thousand nine  
113 hundred ninety-five, and by the same date of each year  
114 thereafter, acceptable to the valuation commission  
115 showing that a lesser amount than that requested by the  
116 assessor would be adequate to fund the extra costs associ-  
117 ated with the valuation mandated by section seven of this  
118 article: *Provided*, That the county commissions, in  
119 addition, shall fund the county assessor's office at least  
120 the level of funding provided during the fiscal year in  
121 which this section was initially enacted.

122 These additional funds are intended to enable assessors  
123 to maintain current valuations and to perform the periodic  
124 reevaluation required under section nine of this article.

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

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

*Ralph Hoornover*  
.....  
Chairman Senate Committee

*Nick Fantana*  
.....  
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

*Barbara B. Adams*  
.....  
Clerk of the Senate

*Burgess W. King*  
.....  
Clerk of the House of Delegates

*Earl Ray Tomblin*  
.....  
President of the Senate

*John F. Fair*  
.....  
Speaker House of Delegates

The within *approved* this the *6th*  
day of *April* ....., 1998.

*Jeff Abernethy*  
.....  
Governor

PRESENTED TO THE

GOVERNOR

Date

*3/30/98*

Time

*9:30am*