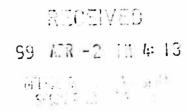
# **WEST VIRGINIA LEGISLATURE**

**REGULAR SESSION, 1999** 

# **ENROLLED**



### ENROLLED

COMMITTEE SUBSTITUTE

FOR

# Senate Bill No. 635

(SENATORS CRAIGO, SHARPE AND WOOTON, original sponsors)

[Passed March 13, 1999; in effect ninety days from passage.]

AN ACT to amend article nine, chapter six of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section eleven, all relating to transferring the powers, duties, assets and personnel of the chief inspector from the state tax commissioner to the state auditor; authorizing the state auditor to propose legislative rules; specifying an effective date; requiring an interagency agreement; and requiring a report to the Legislature.

Be it enacted by the Legislature of West Virginia:

That article nine, chapter six of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be further amended by adding thereto a new section, designated section eleven, to read as follows:

#### ARTICLE 9. SUPERVISION OF LOCAL GOVERNMENT OFFICES.

#### §6-9-11. Transfer of certain powers and duties of tax commissioner to state auditor; rules; interagency agreement; report to Legislature.

- 1 (a) Effective the first day of July, one thousand nine
- hundred ninety-nine, the state auditor shall be the chief
- 3 inspector and supervisor of local government offices. For
- the purposes of this section and any section of this code
- relating to the chief inspector, "local government office"
- means any unit of local government within the state,
- 7 including a county, county board of education, municipal-
- ity, and any other authority, board, commission, district,
- 9 office, public authority, public corporation or other
- 10 instrumentality of a county, county board of education or
- 11 municipality or any combination of two or more local
- governments. The state auditor shall assume and perform 12
- 13 those duties previously vested in the tax commissioner
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- under this section and any section of this code relating to
- 15 the chief inspector, which sections are identified in
- 16 subsection (d) of this section, pertaining to:
- 17 (1) Making annual or special financial and compliance
- 18 examinations or audits of local government offices;
- 19 (2) Providing annual training to county officials pertain-
- 20 ing to their work: Provided, That this annual training may
- 21 not include matters directly or indirectly pertaining to
- 22 determining the appraised or assessed value of property or
- 23 equalization of assessed values of property for ad valorem
- 24 property tax purposes;
- 25 (3) Reviewing and approving annual budgets and
- 26 changes in budgets during the fiscal year; and
- 27 (4) Approving proposed levy rates, whether regular or 28
- special.
- 29 (b) Effective the first day of July, one thousand nine
- 30 hundred ninety-nine, all records, property of whatever
- kind and character, including but not limited to current 31
- office space occupied by the chief inspector division of the

- tax division all personnel in positions assigned to the chief inspector division, and the fund established in section eight of this article shall be transferred to the state auditor.
- 37 (c) The state auditor shall propose rules for legislative 38 approval in accordance with the provisions of article three, 39 chapter twenty-nine-a of this code to implement the 40 provisions of this section and any section of this code 41 relating to the chief inspector.
- 42 (d) Notwithstanding any provision of this code to the 43 contrary, after the thirtieth day of June, one thousand nine hundred nine-nine, whenever the words "tax commis-44 45 sioner" or "state tax commissioner" appear in the following subsections, sections or articles of this code, these 46 words shall mean the "state auditor in his or her capacity 47 48 as the chief inspector and supervisor of local government 49 offices": article nine, chapter six; section nine, article one, chapter seven; sections sixteen and eighteen, article five of 50 51 chapter seven; sections two, three, four and seventeen, **52** article seven of chapter seven; section twelve, article 53 twelve of chapter seven; section nine, article thirteen of chapter seven; section seventeen, article seventeen of 54 55 chapter seven; section sixteen, article eight of chapter 56 eight; sections seven, eighteen, nineteen and twenty-three, 57 article thirteen of chapter eight; section seven, article 58 sixteen of chapter eight; section four, article twenty-three 59 of chapter eight; section sixteen, article twenty-nine of 60 chapter eight; section four, article twenty-nine-a of 61 chapter eight; section two, article thirty-two of chapter 62 eight; section eight, article thirty-three of chapter eight; 63 section six, article one, of chapter ten; sections six-b, six-c, 64 seven, eight, ten, ten-a, eleven, twelve, twelve-a, thirteen, 65 fourteen, fourteen-a, fifteen, eighteen, twenty, twenty-one, 66 twenty-three, twenty-four, twenty-five-a, twenty-six-a 67 and thirty, article eight of chapter eleven; subsections (i) and (i), section five-a and subsections (i) and (j), section 68 six, article thirteen-a of chapter eleven; sections eight, 69 70 twelve and thirteen, article one of chapter eleven-a; 71 section eleven, article two of chapter eleven-a; sections 72 fourteen, thirty-two and sixty-four, article three of 73 chapter eleven-a; section twenty, article three of chapter

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74 twelve: section five, article four of chapter twelve: section twenty, article one of chapter thirteen; section twenty-five, 75 article two of chapter eighteen; section three-a, article 76 77 nine of chapter eighteen; sections one, three, six, nine, twelve and thirteen, article nine-b of chapter eighteen; 78 79 section five, article nine-d of chapter eighteen; section 80 thirteen-b, article twenty-one-a of chapter nineteen; section eight, article two of chapter twenty-four; section 81 82 nineteen, article twenty-one of chapter twenty-nine; 83 section twenty, article one of chapter fifty-two; and 84 section thirty, article one of chapter fifty-nine, all of this 85 code.

- (e) On or before the first day of July, one thousand nine hundred ninety-nine, the state auditor and the state tax commissioner shall file with the governor, the president of the Senate and the speaker of the House of Delegates, an interagency agreement clarifying transition procedures and respective powers of the auditor and tax commissioner. A copy of the interagency agreement shall be filed with the secretary of state, and shall be a public record.
- 94 (f) On or before the first day of December, one thousand 95 nine hundred ninety-nine, the state auditor and the state 96 tax commissioner shall jointly report to the Legislature as 97 to any conflicts in this code created by the enactment of 98 this section for which legislation is recommended for 99 enactment during the regular session of the year two 100 thousand.

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

Chairman Senate Committee

Chairman House Committee

Originating in the Senate.

In efficient ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

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