



State Tax Department JUN 28 11 38 AM '77  
of West Virginia  
Charleston 25305

OFFICE OF  
SECRETARY OF STATE  
STATE OF WEST VIRGINIA

THOMAS R. GOODWIN  
COMMISSIONER

June 22, 1977

Honorable A. James Manchin  
Secretary of State  
State of West Virginia  
Charleston, West Virginia 25305

Re: Administrative Regulations. Tax Map  
Sales, Rules and Regulations, Series 1,  
1977, filed in the Office of Secretary  
of State of West Virginia, April 4, 1977.

Dear Mr. Secretary:

On June 17, 1977, a public hearing was held at 1212 Lewis Street, Charleston, West Virginia, pursuant to West Virginia Code §29A-3-8,9. The purpose of this hearing was to entertain comments and complaints concerning the proposed Tax Map Sales procedure.

It is requested that the rules and regulations governing the sale of tax maps be finally adopted. (A copy of the final regulations is attached hereto) It is further requested that the effective date of these rules and regulations be August 1, 1977, and that the temporary permission as provided under West Virginia Code §29A-3-7,14 be extended to include the period until the rules are finally effective.

Please advise my Local Government Relations Division of any problems concerning this matter.

Sincerely,

Thomas R. Goodwin  
State Tax Commissioner

TRG/rhm

Enclosure

FILES IN THE OFFICE OF  
SECRETARY OF STATE OF  
WEST VIRGINIA

THIS DATE 6-28-77

WEST VIRGINIA ADMINISTRATIVE REGULATIONS

STATE TAX COMMISSIONER

TAX MAP SALES

(Chapter 18, Article 9A, Section II of the Code)

RULES AND REGULATIONS

SECRETARY OF STATE  
WEST VIRGINIA

THIS DATE 4/4/77

Thomas R. Goodwin  
State Tax Commissioner

IN THE OFFICE OF  
SECRETARY OF STATE OF  
WEST VIRGINIA

THIS DATE 6-28-77

WEST VIRGINIA ADMINISTRATIVE REGULATIONS  
STATE TAX COMMISSIONER

TAX MAP SALES

Chapter 18-9A-11

I N D E X

Section I - General.

- 1.1 Scope.
- 1.2 Authority.

Section II - Sales, Location, Ordering Procedures and Price Schedule.

- 2.1 Where Tax Maps May Be Purchased.
- 2.2 Ordering Procedures for Purchase of Tax Maps.
- 2.3 Tax Map Price Schedule and Payment Requirements.
- 2.4 County Assessor's Tax Maps.

Section III - Prohibiting Reproduction of Tax Maps and Prescribing Penalty for Violation.

- 3.1 Reproduction of Tax Maps Prohibited.
- 3.2 Penalties.

WEST VIRGINIA ADMINISTRATIVE REGULATIONS

STATE TAX COMMISSIONER

Chapter 18-9A-11

Series I

(1977)

Tax Map Sales

Section I

General

1.1 Scope. These regulations establish the prices, procedures and location for the purchase of tax maps prepared by the State Tax Commissioner.

1.2 Authority. These regulations are issued under authority of West Virginia Code, Chapter 18, Article 9A, Section 11.

Section II

Sales, Location, Ordering Procedures, and  
Price Schedule

2.1 Where Tax Maps May Be Purchased. Tax maps may be purchased from the Office of the State Tax Commissioner, Post Office Drawer 2389, Charleston, West Virginia, 25328.

2.2 Ordering Procedures for Purchase of Tax Maps. Tax map purchasers may order tax maps by mail, telephone, or in person. All request for tax maps must include the name of the county, district and, if known, map number required. Normally, requests will be filled the same day as they are received

2.3 Tax Map Price Schedule and Payment Requirements.  
The price schedule for tax maps is as follows:

<u>SCALE</u>	<u>PRICE - GOVERNMENT AGENCIES</u>	<u>PRICE - ALL OTHERS</u>
1 inch = 50 feet	1.00 per sheet	5.00 per sheet + 3% sales tax
1 inch = 100 feet	1.00 per sheet	5.00 per sheet + 3% sales tax
1 inch = 400 feet	1.00 per sheet	5.00 per sheet + 3% sales tax
1 inch = 800 feet	1.00 per sheet	5.00 per sheet + 3% sales tax
1 inch = 2,000 feet	10.00 per sheet	100.00 per sheet + 3% sales tax
Owner Index	10.00 per sheet	100.00 per sheet + 3% sales tax
All Other Indices	1.00 per sheet	1.00 per sheet + 3% sales tax

Payment by check or money order is acceptable. Individuals and corporations purchasing tax maps should enclose payment with order. Governmental agencies may elect to pay when billed if their accounts are current. To receive the government agency price, a government agency must furnish with its request a statement explaining the use to which the map is to be put if not for tax purposes.

2.4 County Assessor's Tax Maps. The State Tax Commissioner will furnish to the assessors of each of the counties one copy of each of the tax maps, surface and mineral, prepared for his county. Current copies will be furnished as they are needed. Additional copies will be charged to the assessor at the governmental agency price. It shall be illegal for any said assessor to permit tracing, photocopying, or otherwise in any manner permitting any form of duplication of said map without the written permission of the State Tax Commissioner.

### Section III

#### Prohibiting Reproduction of Tax Maps and Prescribing Penalty for Violation

3.1 Reproduction of Tax Maps Prohibited. It shall be unlawful for any person to reproduce, copy, distribute or sell copies of tax maps prepared by the State Tax Commissioner without the written permission of the State Tax Commissioner.

3.2 Penalties. Any person who, without the written permission of the State Tax Commissioner, reproduces, copies, distributes or sells, or who allows the reproduction, copying, distribution or sale of tax maps prepared by the State Tax Commissioner, shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined not less than fifty dollars nor more than three hundred dollars, or imprisoned in the county jail not less than thirty days nor more than one year, or both.

## REQUEST FOR TEMPORARY REGULATIONS

I respectfully request the promulgation of temporary rules governing the sale of property tax maps. The maps governed by these regulations form the basis for property valuation in the State of West Virginia. Although property tax map sales have been conducted for several years, it was recently disclosed that no regulations were on file in the Office of the Secretary of State.

Presently, coal valuation maps have been distributed to several counties depicting coal properties and parcel ownership. Many property owners are requesting copies of the newly released mineral maps. It is of the utmost importance that provisions for the sale of all property maps and regulations governing the same are promulgated in compliance with West Virginia laws.

Therefore, under provisions of West Virginia Code §29A-3-14, I request the temporary promulgation of the rules governing tax map sales be instituted.

Sincerely,



Thomas R. Goodwin  
State Tax Commissioner

TRG/rhm

FILED IN THE OFFICE OF  
SECRETARY OF STATE OF  
WEST VIRGINIA

THIS DATE 4/4/77



State Tax Department  
of West Virginia

Charleston 25305

THOMAS R. GOODWIN  
COMMISSIONER

Dear Sir:

In compliance with your request to be notified of new or amended rules, re tax map sales, the enclosed rules are submitted to you for your consideration.

Views, data, objections, suggested amendments, evidence and arguments will be received in written form on or before June 17, 1977, by addressing said communications to Thomas R. Goodwin, State Tax Commissioner, State Tax Department, P. O. Drawer 2389, Charleston, West Virginia 25328. Oral objections will be heard at 10:00 a.m., 4th Floor, 1212 Lewis Street, Charleston, West Virginia, June 17, 1977.

Sincerely,

Thomas R. Goodwin  
State Tax Commissioner

TRG/rhm

Enclosure

5/16/77

WEST VIRGINIA STATE TAX DEPARTMENT

Notice of Rule Adoption

Re: Tax Map Sales

TO ALL INTERESTED PERSONS: Notice is hereby given that the State Tax Commissioner has filed in the Offices of the Secretary of State of West Virginia Administrative Rules which shall establish procedures, prices and the location by and at which tax maps prepared by the West Virginia State Tax Department may be purchased. Those persons having objections, suggested amendments, evidence or arguments to present may do so by presenting them in writing to the State Tax Commissioner, P. O. Drawer 2389, Charleston, West Virginia, 25328, on or before June 17, 1977. Those persons wishing to present oral objections may appear at 1212 Lewis Street, Charleston, West Virginia, 4th Floor, at 10:00 a.m., June 17, 1977.

West Virginia State Tax Department

  
Thomas R. Goodwin  
State Tax Commissioner

TRG/rhm

5/16/77