

Title 110
Legislative Rule

Section 1.01

~~WEST VIRGINIA ADMINISTRATIVE REGULATIONS~~

~~STATE TAX DEPARTMENT~~

~~LEGISLATIVE~~

~~Chapter 18-9A~~

~~Series IX~~

~~(1977)~~

Subject: Tax Map Sales

Section 1. General.

1.01. Type of Regulations. -- These regulations are "legislative rules" as defined in W. Va. Code § 29A-1-2(d) (1982).

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

1.03. Authority. -- These regulations are issued under authority of West Virginia Code, Chapter 18, Article 9A.

1.04. Filing Date. -- These regulations were promulgated on April 4, 1977 and filed with the Office of the Secretary of State on April 4, 1977. In compliance with W. Va. Code § 29A-2-5 (1982), these regulations were refiled with the Secretary of State on December 29, 1982.

1.05. Effective Date. -- These regulations became effective on August 1, 1977.

1.06. Citation. -- These regulations may be cited as W. Va. Leg. Reg. (Tax Map Sales) 18-9A, Series IX, § _____, page _____ (1977).

State Tax Department
Leg. Reg. 18-9A
Series IX

Section 2. Sales, Location, Ordering Procedures, and
Price Schedule.

2.01. 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.

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

2.03. 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 in. = 50 ft.	1.00/sheet	5.00/sheet + 3% sales tax
1 in. = 100 ft.	1.00/sheet	5.00/sheet + 3% sales tax
1 in. = 400 ft.	1.00/sheet	5.00/sheet + 3% sales tax
1 in. = 800 ft.	1.00/sheet	5.00/sheet + 3% sales tax
1 in. = 2,000 ft.	10.00/sheet	100.00/sheet + 3% sales tax
Owner Indes	10.00/sheet	100.00/sheet + 3% sales tax
All Other Indices	1.00/sheet	1.00/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 state-

Section 2.04

ment explaining the use to which the map is to be put if not for tax purposes.

2.04. 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 3. Prohibiting Reproduction of Tax Maps and Prescribing
Penalty for Violation.

3.01. 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.

3.02. 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.

State Tax Department
Leg. Reg. 18-9A
Series IX



**State Tax Department
of West Virginia**

Charleston 25305

JOHN D. ROCKEFELLER IV
GOVERNOR


HERSCHEL H. ROSE III
TAX COMMISSIONER

JOHN M. FARMER
ASSISTANT COMMISSIONER

GARY A. GORRELL
DEPUTY COMMISSIONER

Telephone
(304)348-2501

I, Herschel H. Rose III, Commissioner of the West Virginia State Tax Department do hereby resubmit to the Office of the Secretary of State two copies of existing rules and regulations to be refiled pursuant to W. Va. Code § 29A-2-5. This refiling pertains to Tax Map Sales, Chapter 18, Article 9A, Series IX.


Herschel H. Rose III
State Tax Commissioner

Date Submitted: December 29, 1982

WEST VIRGINIA ADMINISTRATIVE REGULATIONS

STATE TAX DEPARTMENT

LEGISLATIVE

Chapter 18-9A

Series IX

(1977)

Subject: Tax Map Sales

Refiled: December 29, 1982



TABLE OF CONTENTS

	Page
Section 1. General	1
Section 2. Sales, Location, Ordering Procedures and Price Schedule	3
Section 3. Prohibiting Reproduction of Tax Maps and Prescribing Penalty for Violation	5

State Tax Department
Leg. Reg. 18-9A
Series IX

TABLE OF PARALLEL REFERENCES

This table shows where the subject matter of various sections in these regulations is treated in the West Virginia Code of 1931, as amended.

<u>Regulations</u>	<u>Code §§</u>
Section 1	29A-2-6
Section 2	18-9A-11
Section 3	18-9A-11

State Tax Department
Leg. Reg. 18-9A
Series IX

WEST VIRGINIA ADMINISTRATIVE REGULATIONS

STATE TAX DEPARTMENT

LEGISLATIVE

Chapter 18-9A
Series IX
(1977)

Subject: Tax Map Sales

Section 1. General.

1.01. Type of Regulations. -- These regulations are "legislative rules" as defined in W. Va. Code § 29A-1-2(d) (1982).

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

1.03. Authority. -- These regulations are issued under authority of West Virginia Code, Chapter 18, Article 9A.

1.04. Filing Date. -- These regulations were promulgated on April 4, 1977 and filed with the Office of the Secretary of State on April 4, 1977. In compliance with W. Va. Code § 29A-2-5 (1982), these regulations were refiled with the Secretary of State on December 29, 1982.

1.05. Effective Date. -- These regulations became effective on August 1, 1977.

1.06. Citation. -- These regulations may be cited as W. Va. Leg. Reg. (Tax Map Sales) 18-9A, Series IX, §_____, page_____ (1977).

State Tax Department
Leg. Reg. 18-9A
Series IX

Section 2. Sales, Location, Ordering Procedures, and
Price Schedule.

2.01. 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.

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

2.03. 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 in. = 50 ft.	1.00/sheet	5.00/sheet + 3% sales tax
1 in. = 100 ft.	1.00/sheet	5.00/sheet + 3% sales tax
1 in. = 400 ft.	1.00/sheet	5.00/sheet + 3% sales tax
1 in. = 800 ft.	1.00/sheet	5.00/sheet + 3% sales tax
1 in. = 2,000 ft.	10.00/sheet	100.00/sheet + 3% sales tax
Owner Indes	10.00/sheet	100.00/sheet + 3% sales tax
All Other Indices	1.00/sheet	1.00/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 state-

Section 2.04

ment explaining the use to which the map is to be put if not for tax purposes.

2.04. 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 3. Prohibiting Reproduction of Tax Maps and Prescribing
Penalty for Violation.

3.01. 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.

3.02. 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.

State Tax Department
Leg. Reg. 18-9A
Series IX

State Tax Department
Leg. Reg. 18-9A
Series IX

WEST VIRGINIA ADMINISTRATIVE REGULATIONS

STATE TAX DEPARTMENT

LEGISLATIVE

Chapter 18-9A
Series IX
(1977)

Subject: Tax Map Sales

INDEX

Authority	Section 1.03
Citation	Section 1.06
County Assessor	Section 2.04
Effective Date	Section 1.05
Filing Date	Section 1.04
Ordering Procedures	Section 2.02
Payment Requirements	Section 2.03
Penalties	Section 3.02
Price Schedule	Section 2.03
Prohibitions	Section 3.01
Purchase Location	Section 2.01
Reproduction of Maps	Section 3.01
Sales of Tax Maps	Section 2
Scope	Section 1.02