WEST VIRGINIA

SECRETARY OF STATE

KEN HECHLER

ADMINISTRATIVE LAW DIVISION

Form #7

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1991 MAR -4 PM 1:37

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

NOTICE OF AN EMERGENCY RULE

AGENCY: Property Valuation Training and Procedures Commission TITLE NUMBER: 189

CITE AUTHORITY: W. Va. Code § 11-1C-4(d)

EMERGENCY AMENDMENT TO AN EXISTING RULE: YES ___, NO x (Repeals and Replaces 110 C.S.R. 9)

IF YES, SERIES NUMBER OF RULE BEING AMENDED: ______

TITLE OF RULE BEING AMENDED: ______

IF NO, SERIES NUMBER OF RULE BEING FILED AS AN EMERGENCY: 5

TITLE OF RULE BEING FILED AS AN EMERGENCY: Tax Map Sales

THE ABOVE RULE IS BEING FILED AS AN EMERGENCY RULE TO BECOME EFFECTIVE UPON FILING.

THE FACTS AND CIRCUMSTANCES CONSTITUTING THE EMERGENCY ARE AS FOLLOWS:

As a result of amendments to W. Va. Code § 18-9A-11 and the enactment of W. Va. Code § 11-1C-4(d), the authority for the sale and maintenance of tax maps was taken from the Tax Commissioner and given to the Property Valuation Training and Procedures Commission. These regulations permit the sale of maps by county assessors, permit the Tax Commissioner to act as agent for map sales, increase the cost of tax maps to government entities, and allow the agent to retain revenues from each map sale. Additionally, the emergency regulations allow counties assessors to look to map sales as a source of revenue, not heretofore available. These emergency regulations are necessary to maintain the public welfare by assuring uniform procedures govern the sale by government bodies of tax maps within the State of West Virginia.

Use Additional Sheets If Necessary.

Robert A. Hoffman

Robert Hoffman, Director
Property Tax Division

3.40

State of West Virginia
Department of Tax and Revenue

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1990 MAR -6 PM 1:37

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

GASTON CAPERTON
GOVERNOR

Charleston 25305

L. FREDERICK WILLIAMS, JR.
SECRETARY

CONSENT TO FILE

March 4, 1990

To Whom It May Concern:

Title of Rule: Tax Map Sales

Title Number: 189

Series Number: 5

Pursuant to West Virginia Code § 5F-2-2(a), the undersigned hereby consents to the filing of the foregoing rule.

Signed this 4th day of March, 1990.

L. Frederick Williams, Jr.

L. Frederick Williams, Jr.
Secretary, Dept. of Tax and Revenue

FISCAL NOTE FOR PROPOSED RULES

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1991 MAR -4 PM 1:37

OFFICE OF WEST VIRGINIA SECRETARY OF STATE

Rule Title: Tax Map Sales

Type of Rule: X Legislative ______ Interpretive ______ Procedural

Agency: Property Valuation Training and Procedures Commission

Address: Dept. of Tax and Revenue Charleston, WV

1. Effect of Proposed Rule	ANNUAL Increase	Decrease	FISCAL YEAR Current	Next	Thereafter
Estimated Total Cost	$	$	$	$	$
Personal Services	-0-	-0-	-0-	-0-	-0-
Current Expense	-0-	-0-	-0-	-0-	-0-
Repairs and Alterations	-0-	-0-	-0-	-0-	-0-
Equipment	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-

2. Explanation of above estimates: There should be no variance in the fiscal impact from these regulations from that envisioned by the legislature when it enacted W. Va. Code § 11-1C-4 and amended W. Va. Code § 18-9a-11.

3. Objectives of these rules: These regulations permit the sale of tax maps by county assessors, permit the Tax Commissioner to act as agent for map sales, increase the cost of tax maps to government entities, and allow the agents to retain revenues from each map sale.

4. Explanation of Overall Economic Impact of Proposed Rule.

A. Economic Impact on State Government.

Additional cost to those agencies who have historically purchased tax maps

B. Economic Impact on Political Subdivisions; Specific Industries; Specific groups of citizens.

There will be a small positive revenue impact from these regulations.

C. Economic Impact on Citizens/Public at Large.

None.

Date: March 1, 1991

Signature of Agency Head or Authorized Representative

Robert A. Hoffman

DATE: MARCH 4, 1991 RAH

TO: LEGISLATIVE RULE-MAKING COMMITTEE

FROM: PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION

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1991 MAR -4 PM 1:37
OFFICE OF WEST VIRGINIA SECRETARY OF STATE

EMERGENCY RULE TITLE: TAX MAP SALES

1. Date of filing: March 4, 1991

2. Statutory authority for promulgating the emergency rule:

   W. Va. Code § 11-1C-4(d)

3. Date of filing of proposed legislative rule: N/A

4. Does the emergency rule adopt new language or does it amend or repeal a current legislative rule?

   No Repeals - 110 - 9

5. Has the same or similar emergency rule previously been filed and expired?

   No

6. State, with particularity, those facts and circumstances which make the emergency rule necessary for the immediate preservation of public peace, health, safety or welfare.

   Counties have been given the authority to sell and maintain tax maps. These emergency regulations are necessary to assume uniform procedures governing the sale of tax mpas by government bodies through the State.

7. If the emergency rule was promulgated in order to comply with a time limit established by the Code or federal statute or regulation, cite the Code provision, federal statute or regulation and time limit established therein.

   N/A

8. State, with particularity, those facts and circumstances which make the emergency rule necessary to prevent substantial harm to the public interest.

   N/A

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1991 MAR -4 PM 1:37

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

EMERGENCY
WEST VIRGINIA LEGISLATIVE REGULATIONS
PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION
TITLE 189
SERIES 5
1990

TAX MAP SALES

Filed: March 4, 1991

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§ 189-5-1. **General.**

1.1 **Scope.** - These emergency regulations establish the prices, procedures and locations for the purchase of tax maps prepared by the Assessors of the State.

1.2 **Authority.** - W. Va. Code §§ 11-10-5 and 11-1c-4(d).

1.3 **Filing Date.** - March 4, 1991.

1.4 **Effective Date.** - These regulations are effective upon filing.

§ 189-5-2. **Purchasing, Location, Ordering Procedures, Price Schedule, and Authority for Sale of Tax Maps.**

2.1 **Where tax maps may be purchased in person or by mail order.**

2.1.1 Tax maps may be purchased in person at each of the fifty-five county assessor's offices throughout the State located in the courthouse at each of the county seats (town or cities) listed in Section 189-5-7 of these regulations.

BY MAIL ORDER: See addresses of each of the fifty-five county assessor's office in Section 189-5-7 of these regulations.

2.1.2 Tax maps may also be purchased in person from the State Department of Tax and Revenue at the following location:

Department of Tax and Revenue
Property Tax Division, Map Sales Unit
Building 1, Capitol Complex
Third Floor, West Wing, Room 329
Charleston, West Virginia 25305

BY MAIL ORDER:

Department of Tax and Revenue
Property Tax Division
Map Sales Unit
P. O. Drawer 2389
Charleston, West Virginia 25328

2.2 Ordering procedures for purchase of tax maps. - Tax map purchasers may order and obtain tax maps by mail. Telephone orders cannot be taken because pre-payment is necessary to process an order: **Provided**, That government agencies may order tax maps by telephone. All requests for tax maps **must** include:

2.2.1 County name

2.2.2 Tax district name

2.2.3 Map number

2.3 Tax map price and payment requirements. - County assessors or their agents may sell copies of maps at the prescribed price plus State sales tax. Full map sheet cost shall not be less than $5.00. Parcel reproduction on 8-1/2" X 11" or 14" paper shall be $1.50 each.

2.4 Who may reproduce and sell tax maps. - Tax maps may be copied, reproduced, distributed, or sold, only by the Assessors of the fifty-five counties of the State and their agents. The Assessor may contract the authority to copy, reproduce, distribute and sell copies of tax maps. The State Department of Tax and Revenue is hereby designated as an agent for all counties for the purpose of sale, reproduction and distribution of tax maps. The Department of Tax and Revenue may withhold an amount for each map copy, which shall cover the cost of materials, sales tax and postage.

§ 189-5-3. County Assessors Performing own Drafting or with Property Tax Division's Vendor for Drafting.

3.1 Upon request, county assessors who perform their own drafting work will receive their county's master maps. The Property Tax Division may retain one set of the maps with all copies of maps kept at the State Department of Tax and Revenue clearly marked Department of Tax and Revenue copy.

3.2 Tax maps are fundamental to the appraisal process of real estate because the maps help determine the location of property, indicate the size and shape of each parcel, and reveal its relations to pertinent features that affect value. Therefore, in order to ensure the continued updating, safekeeping and availability of tap maps, the county assessors, and their agents, must adhere to the following:

3.2.1 Maintain the master maps minimally on an annual basis.

3.2.2 Provide appropriate storage for the protection of the master maps.

3.2.3 Should a master map become lost, destroyed or damaged, the county assessor is responsible for replacing the master map.

3.3 The State Department of Tax and Revenue, Property Tax Division, will serve as a central receiving location for any county who desires drafting services performed by a drafting vendor under contract with the Property Tax Division. The counties will be billed on a per parcel basis for only those services of the drafting vendor. The Property Tax Division involvement will be at State expense.

3.3.1 County Assessors who choose to use the Property Tax Division Drafting Vendor Option must forward full size map work copies to the Division office. The Division will perform a pre-draft edit, and forward the map work copies and master maps to the Division drafting vendor. Upon completion of the drafting work by the vendor, the Division will perform a post-edit of the vendor's final drafting work and provide an updated copy of the master map to the County Assessor.

3.3.2 The Property Tax Division will provide at State expense storage of the master maps for County Assessors who use the Property Tax Division Drafting Vendor Option.

§ 189-5-4. County Sales of Maps, Bonding, Contracts, Accounting, Inspection and Sales Deposits.

4.1 Counties and/or their agents may sell copies of master maps at the prescribed price per sheet.

4.1.1 The counties' agents must be sufficiently bonded.

4.1.2 The counties' agents must maintain proper accounting procedures and practices.

4.1.3 The counties' agents' accounting records pertaining to the sale of tax maps must be available for inspection at any time.

4.1.4 Any funds received by the several county assessors, or their agents, as a result of such reproductions shall be deposited on a monthly basis to the appropriate account from which payment for reproduction is made.

§ 189-5-5. Prohibiting Reproduction of Tax Maps and Prescribing Penalty for Violation.

5.1 Reproduction of tax maps prohibited. - No person may reproduce, copy, distribute or sell copies of tax maps prepared by the counties without having first obtained the written permission of the County Assessor.

5.2 Penalties. - Any person who, without the written permission of the County Assessor, reproduces, copies, distributes or sells, or who allows the reproduction, copying, distribution or sale of tax maps prepared by the County Assessor, shall be refused permission by the County Assessor or Assessor's agent to purchase tax maps in the future.

§ 189-5-6. Tax Map Revisions; Revised Copies Provided to Department of Tax and Revenue.

6.1 County Assessors shall maintain the tax maps in the manner provided in instructions and regulation promulgated by the Department of Tax and Revenue and the Property Valuation Training and Procedures Commission.

6.2 In order to provide current map copies to the general public, each assessor shall provide, free of charge, one reproducible copy of each revised map sheet to the Department of Tax and Revenue.

6.3 Map revisions made between January 1 and June 30 should be provided to the Department of Tax and Revenue no later than August 1 of the same calendar year. Revisions made between July 1 and December 31 should be provided no later than immediately succeeding February 1.

§ 189-5-7. County Assessors Addresses and Telephone Numbers.

7.1 Assessor of Barbour County
Barbour County Courthouse
Philippi, West Virginia 26416
Phone: (304) 457-2336

7.2 Assessor of Berkeley County
Berkeley County Courthouse
Martinsburg, West Virginia 25401
Phone: (304) 267-3000

7.3 Assessor of Boone County
Boone County Courthouse
Madison, West Virginia 25130
Phone: (304) 369-3925

7.4 Assessor of Braxton County
Braxton County Courthouse
Sutton, West Virginia 26601
Phone: (304) 765-2805

7.5 Assessor of Brooke County
Brooke County Courthouse
Wellsburg, West Virginia 26070
Phone: (304) 737-3667

7.6 Assessor of Cabell County
Cabell County Courthouse
Huntington, West Virginia 25701
Phone: (304) 526-8672

7.7 Assessor of Calhoun County
Calhoun County Courthouse
Grantsville, West Virginia 26147
Phone: (304) 354-6958

7.8 Assessor of Clay County
Clay County Courthouse
Clay, West Virginia 25043
Phone: (304) 587-4278

7.9 Assessor of Doddridge County
Doddridge County Courthouse
West Union, West Virginia 26456
Phone: (304) 873-1261

7.10 Assessor of Fayette County
Fayette County Courthouse
Fayetteville, West Virginia 25840
Phone: (304) 574-1200

7.11 Assessor of Gilmer County
Gilmer County Courthouse
Glenville, West Virginia 26351
Phone: (304) 462-7731

7.12 Assessor of Grant County
Grant County Courthouse
Petersburg, West Virginia 26847
Phone: (304) 257-1050

7.13 Assessor of Greenbrier County
Greenbrier County Courthouse
Lewisburg, West Virginia 24901
Phone: (304) 645-1585

7.14 Assessor of Hampshire County
Hampshire County Courthouse
Romney, West Virginia 26757
Phone: (304) 822-3326

7.15 Assessor of Hancock County
Hancock County Courthouse
New Cumberland, West Virginia 26047
Phone: (304) 654-3311

7.16 Assessor of Hardy County
Hardy County Courthouse
Moorefield, West Virginia 26836
Phone: (304) 538-6139

7.17 Assessor of Harrison County
Harrison County Courthouse
Clarksburg, West Virginia 26301
Phone: (304) 624-8512

7.18 Assessor of Jackson County
Jackson County Courthouse
Ripley, West Virginia 25271
Phone (304) 372-2011

7.19 Assessor of Jefferson County
Jefferson County Courthouse
Charles Town, West Virginia 25414
Phone: (304) 725-9761

7.20 Assessor of Kanawha County
Kanawha County Courthouse
Charleston, West Virginia 25301
Phone: (304) 357-0250

7.21 Assessor of Lewis County
Lewis County Courthouse
Weston, West Virginia 26452
Phone: (304) 269-8205

7.22 Assessor of Lincoln County
Lincoln County Courthouse
Hamlin, West Virginia 25523
Phone: (304) 824-7878

7.23 Assessor of Logan County
Logan County Courthouse
Logan, West Virginia 25601
Phone: (304) 752-2000

7.24 Assessor of Marion County
Marion County Courthouse
Fairmont, West Virginia 26554
Phone: (304) 367-5410

7.25 Assessor of Marshall County
Marshall County Courthouse
Moundsville, West Virginia 26041
Phone: (304) 845-1490

7.26 Assessor of Mason County
Mason County Courthouse
Point Pleasant, West Virginia 25550
Phone: (304) 675-2840

7.27 Assessor of McDowell County
McDowell County Courthouse
Welch, West Virginia 24801
Phone: (304) 436-8328

7.28 Assessor of Mercer County
Mercer County Courthouse
Princeton, West Virginia 24740
Phone: (304) 425-9571

7.29 Assessor of Mineral County
Mineral County Courthouse
Keyser, West Virginia 26726
Phone: (304) 788-3753

7.30 Assessor of Mingo County
Mingo County Courthouse
Williamson, West Virginia 25661
Phone: (304) 235-1850

7.31 Assessor of Monongalia County
Monongalia County Courthouse
Morgantown, West Virginia 26505
Phone: (304) 291-7220

7.32 Assessor of Monroe County
Monroe County Courthouse
Union, West Virginia 24983
Phone: (304) 772-3083

7.33 Assessor of Morgan County
Morgan County Courthouse
Berkeley Springs, West Virginia 25411
Phone: (304) 258-1175

7.34 Assessor of Nicholas County
Nicholas County Courthouse
Summersville, West Virginia 26651
Phone: (304) 872-3630

7.35 Assessor of Ohio County
Ohio County Courthouse
Wheeling, West Virginia 26003
Phone: (304) 234-3626

7.36 Assessor of Pendleton County
Pendleton County Courthouse
Franklin, West Virginia 26807
Phone: (304) 358-2563

7.37 Assessor of Pleasants County
Pleasants County Courthouse
St. Marys, West Virginia 26170
Phone: (304) 684-3132

7.38 Assessor of Pocahontas County
Pocahontas County Courthouse
Marlinton, West Virginia 24954
Phone: (304) 799-4750

7.39 Assessor of Preston County
Preston County Courthouse
Kingwood, West Virginia 26537
Phone: (304) 329-1220

7.40 Assessor of Putnam County
Putnam County Courthouse
Winfield, West Virginia 25213
Phone: (304) 586-0226

7.41 Assessor of Raleigh County
Raleigh County Courthouse
Beckley, West Virginia 25801
Phone: (304) 255-9178

7.42 Assessor of Randolph County
Randolph County Courthouse
Elkins, West Virginia 26241
Phone: (304) 636-2114

7.43 Assessor of Ritchie County
Ritchie County Courthouse
Harrisville, West Virginia 26362
Phone: (304) 643-2161

7.44 Assessor of Roane County
Roane County Courthouse
Spencer, West Virginia 25276
Phone: (304) 927-3020

7.45 Assessor of Summers County
Summers County Courthouse
Hinton, West Virginia 25951
Phone: (304) 466-0366

7.46 Assessor of Taylor County
Taylor County Courthouse
Grafton, West Virginia 26354
Phone: (304) 265-2420

7.47 Assessor of Tucker County
Tucker County Courthouse
Parsons, West Virginia 26287
Phone: (304) 478-3727

7.48 Assessor of Tyler County
Tyler County Courthouse
Middlebourne, West Virginia 26149
Phone: (304) 758-4781

7.49 Assessor of Upshur County
Upshur County Courthouse
Buckhannon, West Virginia 26201
Phone: (304) 472-4650

7.50 Assessor of Wayne County
Wayne County Courthouse
Wayne, West Virginia 25570
Phone: (304) 272-5101

7.51 Assessor of Webster County
Webster County Courthouse
Webster Springs, West Virginia 26288
Phone: (304) 847-2110

7.52 Assessor of Wetzel County
Wetzel County Courthouse
New Martinsville, West Virginia 26155

7.53 Assessor of Wirt County
Wirt County Courthouse
Elizabeth, West Virginia 26143
Phone: (304) 275-3192

7.54 Assessor of Wood County
Wood County Courthouse
Parkersburg, West Virginia 26101
Phone: (304) 424-1880

7.55 Assessor of Wyoming County
Wyoming County Courthouse
Pineville, West Virginia 24874
Phone: (304) 732-8000

KEN HECHLER
Secretary of State

MARY P. RATLIFF
Deputy Secretary of State

ROBERT E. WILKINSON
Deputy Secretary of State

CATHERINE FREROTTE
Executive Assistant

Telephone: (304) 345-4000
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STATE OF WEST VIRGINIA

SECRETARY OF STATE

Charleston 25305

WILLIAM H. HARRINGTON
Chief of Staff

JUDY COOPER
Director, Administrative Law

DONALD R. WILKES
Director, Corporations

SHEREE COHEN
Special Assistant

(Plus all the volunteer
help we can get)

April 16, 1991

NOTICE OF EMERGENCY RULE DECISION BY THE SECRETARY OF STATE

AGENCY: Property Valuation Training & Procedures Commission

RULE: New Rule, Series 5, Tax Map Sales

DATE FILED AS AN EMERGENCY RULE: March 4, 1991

DECISION NO. 15-91

Following review under WV Code 29A-3-15a, it is the decision of the Secretary of State that the above emergency rule be approved. A copy of the complete decision with required findings is available from this office.

Ken Hechler

KEN HECHLER
Secretary of State

FILED IN THE OFFICE OF
THE SECRETARY OF STATE
THIS DATE April 16, 1991
ADMINISTRATIVE LAW DIVISION

KEN HECHLER
Secretary of State

MARY P. RATLIFF
Deputy Secretary of State

ROBERT E. WILKINSON
Deputy Secretary of State

CATHERINE FREROTTE
Executive Assistant

Telephone: (304) 345-4000
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STATE OF WEST VIRGINIA

SECRETARY OF STATE

Charleston 25305

WILLIAM H. HARRINGTON
Chief of Staff

JUDY COOPER
Director, Administrative Law

DONALD R. WILKES
Director, Corporations

SHEREE COHEN
Special Assistant

(Plus all the volunteer help we can get)

DECISION EMERGENCY RULE DECISION (ERD 15-91)

AGENCY: Property Valuation Training & Procedures Commission
RULE: New Rule, Series 5, Tax Map Sales
FILED AS AN EMERGENCY RULE: March 4, 1991

par. 1 The Property Valuation Training and Procedures Commission (Commission) has filed the above new rule as an emergency.

par. 2 West Virginia Code 29A-3-15a requires the Secretary of State to review all emergency rules filed after March 8, 1986. This review requires the Secretary of State to determine if the agency filing such emergency rule: 1) has complied with the procedures for adopting an emergency rule; 2) exceeded the scope of its statutory authority in promulgating the emergency rule; or 3) can show that an emergency exists justifying the promulgation of an emergency rule.

par. 3 Following review, the Secretary of State shall issue a decision as to whether or not such an emergency rule should be disapproved [(29A-3-15a(a)].

par. 4 (A) Procedural Compliance: WV Code 29A-3-15 permits an agency to adopt, amend or repeal, without hearing, any legislative rule by filing such rule, along with a statement of the circumstances constituting the emergency, with the Secretary of State and forthwith with the Legislative Rule-Making Review Committee (LRMRC).

par. 5 If an agency has accomplished the above two required filings with the appropriate supporting documents by the time the emergency rule decision is issued or the expiration of the forty-two day review period, whichever is sooner, the Secretary of State shall rule in favor of procedural compliance.

par. 6 The Commission filed this emergency rule with supporting documents with the Secretary of State March 4, 1991 and with the LRMRC March 4, 1991.

par. 7 It is the determination of the Secretary of State that the Commission has complied with the procedural requirements of WV Code 29A-3-15 for adoption of an emergency rule.

par. 8 <u>(B) Statutory Authority</u> -- WV Code 11-1C-4(d) reads in part:

The commissioner shall have the power to make such rules as it deems necessary to carry out the provisions of this section.

par. 9 It is the determination of the Secretary of State that the Commission has not exceeded its statutory authority in promulgating this emergency rule.

par. 10 (C) <u>Emergency</u> WV Code 29A-3-15(g) defines "emergency" as follows:

(g) For the purposes of this section, an emergency exists when the promulgation of a rule is necessary for the immediate preservation of the public peace, health, safety or welfare or is necessary to comply with a time limitation established by this code or by a federal statute or regulation or to prevent substantial harm to the public interest.

par. 11 There are essentially three classes of emergency broadly presented with the above provision: 1) immediate preservation; 2) time limitation; and 3) substantial harm. An agency need only document to the satisfaction of the Secretary of State that there exists a nexus between the proposal and the circumstances creating at least one of the above three emergency categories.

par. 12 The facts and circumstances as presented by the Commission are as follows:

As a result of amendments to W. Va. Code 18-9A-11 and the enactment of W. Va. Code 11-1C-4(d), the authority for the sale and maintenance of tax maps was taken from the Tax Commissioner and given to the Property Valuation Training and Procedures Commission. These regulations permit the sale of maps by county assessors, permit the Tax Commissioner to act as agent for map sales, increase the cost of tax maps to government entities, and allow the agent to retain revenues from each map sale. Additionally, the emergency regulations allow county assessors to look to map sales as a source of revenue, not heretofore available. These emergency regulations are necessary to maintain the public welfare by assuring uniform procedures govern the sale by government bodies of tax maps within the State of West Virginia.

par. 13 It is the determination of the Secretary of State that this proposal qualifies under the definition of an emergency as defined in 29A-3-15(g).

par. 14 This decision shall be cited as Emergency Rule Decision 15-91 or ERD 15-91 and may be cited as precedent. This decision is available from the Secretary of State and has been filed with the Property Valuation Training and Procedures Commission, the Attorney General and the Legislative Rule Making Review Commission.

Ken Hechler

KEN HECHLER
Secretary of State

Entered ______________________

FILED IN THE OFFICE OF
THE SECRETARY OF STATE
THIS DATE April 16, 1991
ADMINISTRATIVE LAW DIVISION