



**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

FISCAL NOTE

Re: Fiscal note to proposed W. Va. Leg. Reg. 11-1A,
Ser. IA (1984).

The purpose of these proposed legislative regulations is to clarify and implement W. Va. Code § 11-1A-11 which requires the tax commissioner to promulgate a legislative rule describing the methods by which all real and personal property except residential and farm surface real property will be appraised during the statewide reappraisal.

In compliance with W. Va. Code § 29A-3-4, the itemized cost of implementing these proposed amendments as they relate to this State and to persons affected by these rules and regulations is as follows.

A. Cost to State.

The administrative costs associated with implementing these proposed legislative regulations are projected to be \$440,190.

B. Cost to Local Governments.

The administrative costs associated with implementing these proposed legislative regulations are projected to be \$255,000.

C. Cost to Taxpayers.

The costs to taxpayers associated with implementing these proposed legislative regulations will be nominal.

Submitted to the State Register on September 1, 1983,
in compliance with W. Va. Code § 29A-3-5 and § 29A-3-9.
Refiled on November 18, 1983, January 5, 1984, and March 13,
1984.


Herschel H. Rose III
State Tax Commissioner

ADMINISTRATIVE COSTS DUE
TO IMPLEMENTATION OF
REGULATIONS FILED SEPTEMBER 1, 1983

PERSONAL SERVICES

(1) Clerk (Motor Vehicles, Watercraft, Aircraft 6 mos. @ \$635)	\$ 3,810	
(1) Clerk (Intangibles 12 mos. @ \$635)	7,620	
(20) Clerks (Misc. 12 mos. @ \$635)	152,400	
(10) Data Entry Clerks (Night Shift - 12 mos. @ \$635)	76,200	
		<u>\$240,030</u>

OTHER EXPENSES

Computer Services	\$ 50,000	
—Merging Tape (Motor Vehicles)		
—Data Entry, file maintenance, CPU time, print cost, storage cost (Tape and/or disk) (Natural Resources & Intangibles - 1 million records)	30,000	
		<u>\$ 80,000</u>

Forms

Printing Cost		
—Intangibles (1,200,000 forms)	\$ 50,000	
—Natural Resources (800,000 forms)		
Delivery	\$ 1,400	
		<u>\$ 51,400</u>

Manuals

(56) Boats	\$ 1,500	
(56) Heavy Trucks	1,500	
(56) Mobile homes	1,500	
(56) Motorcycles	1,500	
(56) Recreational Vehicles	1,500	
(100) Intangibles	2,500	
		<u>\$ 10,000</u>

Office Equipment

(22) Calculators	\$ 1,650	
(22) Chairs	2,310	
(2) Desks	400	
Filing Space (Cabinets and Shelves)	25,000	
Supplies	1,000	
(10) Tables	2,000	
		<u>\$32,360</u>

Office Space

3,000 sq. feet at \$8
@ 12 mos.

\$ 24,000

\$ 24,000

Telephone Fees

\$ 2,400

\$ 2,400

Total

440,190

ADDITIONAL COST TO ASSESSORS

Postage (1.5 million forms x 17¢)

\$255,000

NOTE: Unless otherwise specified, these figures reflect administrative costs projected to be incurred by the Local Government Relations Division of the State Tax Department during the first year of implementation of property tax regulations filed September 1, 1983.



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of West Virginia

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JOHN D. ROCKEFELLER IV
GOVERNOR

Emergency

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Telephone
(304)348-2501

May 5, 1984

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

Dear Mr. Manchin:

The State Tax Department filed in the State Register on November 10, 1983 emergency legislative rules relating to the filing of returns listing all property, real and personal, for the purpose of appraising such property during the statewide reappraisal.

In accordance with the provisions of W. Va. Code § 29A-3-15(b) [1983], we are today filing notice of extension of these emergency legislative rules for an additional period of 180 days.

Very truly yours,

Herschel H. Rose III
State Tax Commissioner

HHR/dsj

Attachment: Notice of Extension

FILED IN THE OFFICE OF
A. JAMES MANCHIN
SECRETARY OF STATE

THIS DATE *May 4, 1984*
Administrative Law Division

State Tax Department
Leg. Reg. 11-1A
Series 1A



**State Tax Department
of West Virginia**
Charleston 25305

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NOTICE OF EXTENSION

OF

EMERGENCY LEGISLATIVE RULE

On November 10, 1983, this Office filed in the State Register emergency legislative rules relating to the filing of returns listing all property, real and personal, situated in this State on July 1, 1983, except that excepted from listing requirements by W. Va. Code § 11-1A-5, for purposes of appraising each property during the statewide reappraisal.

Under W. Va. Code § 29A-3-15(a) [1983], these emergency legislative rules are effective for a period beginning November 10, 1983 and ending May 8, 1984.

By filing this notice of extension in the State Register on or before May 8, 1984, the effective period of these emergency legislative rules is established for an additional period of 180 days. W. Va. Code § 29A-3-15(b) [1983].

Given under my hand this 5th day of May, 1984.

A handwritten signature in cursive script, appearing to read "Herschel H. Rose III".

FILED IN THE OFFICE OF
A. JAMES MANCHIN
SECRETARY OF STATE

Herschel H. Rose III

THIS DATE May 4, 1984

State Tax Commissioner

HHR/dsj
Administrative Law Division