

*Title 110
Legislative Rule*

Section 1.01

~~WEST VIRGINIA ADMINISTRATIVE REGULATIONS~~

~~STATE TAX DEPARTMENT~~

~~LEGISLATIVE~~

~~Chapter 11-1
Series VIII
(1964)~~

Subject: Revision of Levy Estimates

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 general operating procedures for the revision of Levy Estimates.

1.03. Authority. -- These regulations are issued under authority of West Virginia Code, Chapter 11, Article 1. *W.Va. Code §11-1*

1.04. Effective Date. -- These regulations were promulgated on June 29, 1964, and become effective 60 days thereafter.

1.05. Filing Date. -- These regulations were filed in the Office of the Secretary of State on June 29, 1964. In compliance with W. Va. Code §29A-2-5 (1982), these regulations were refiled with the Secretary of State on December 29, 1982.

1.06. Citation. -- These regulations may be cited as W. Va. Leg. Reg. (Levy Estimates) 11-1, Series VIII, §_____, page____ (1964).

Section 2. County Courts.

2.01. The Levy Estimate of a County Court may be revised subsequent to approval by the State Tax Commissioner by submitting a written request for such revision, setting forth the items to be revised or added.

2.02. Surplus revenues not anticipated in the original Levy Estimate may be expanded by submitting a written request to the State Tax Commissioner, setting forth the surplus amounts and a schedule of proposed expenditures.

2.03. In any revision of a Levy Estimate subsequent to approval by the State Tax Commissioner of the original Levy Estimate, revenues and expenditures must be kept in balance.

2.04. Such revision shall not be final unless, and until, the revisions are approved in writing by the State Tax Commissioner.

Section 3. Municipalities.

3.01. The Levy Estimate of a municipality may be revised subsequent to approval by the State Tax Commissioner by submitting a written request for such revision. The written request shall set forth the items to be revised or added. In the event of the imposition of a new or additional non ad valorem tax, a copy of the adopted ordinance and a statement setting forth the amount of estimated revenue, along with a schedule of expenditures, shall be enclosed with the written request for revision.

3.02. Surplus revenues not anticipated in the original Levy Estimate may be expended by submitting a written request to the State Tax Commissioner, setting forth the surplus amounts and a schedule of proposed expenditures.

3.03. In any revision of a Levy Estimate subsequent to approval by the State Tax Commissioner of the original Levy Estimate, revenues and expenditures must be kept in balance.

3.04. Such revisions shall not be final unless, and until, the revisions are approved in writing by the State Tax Commissioner.



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

JOHN D. ROCKEFELLER IV
GOVERNOR

HERSCHEL H. ROSE III
TAX COMMISSIONER

JOHN M. FARMER
ASSISTANT COMMISSIONER

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DEPUTY COMMISSIONER

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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 Revision of Levy Estimates, Chapter 11, Article 1, Series VIII.


Herschel H. Rose III
State Tax Commissioner

Date Submitted: December 29, 1982

WEST VIRGINIA ADMINISTRATIVE REGULATIONS

STATE TAX DEPARTMENT

LEGISLATIVE

Chapter 11-1
Series VIII
(1964)

Subject: Revision of Levy Estimates

Refiled: December 29, 1982

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

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	11-8-26a
Section 3	11-8-14b 11-8-26a

WEST VIRGINIA ADMINISTRATIVE REGULATIONS

STATE TAX DEPARTMENT

LEGISLATIVE

Chapter 11-1
Series VIII
(1964)

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2.01. The Levy Estimate of a County Court may be revised subsequent to approval by the State Tax Commissioner by submitting a written request for such revision, setting forth the items to be revised or added.

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2.03. In any revision of a Levy Estimate subsequent to approval by the State Tax Commissioner of the original Levy Estimate, revenues and expenditures must be kept in balance.

2.04. Such revision shall not be final unless, and until, the revisions are approved in writing by the State Tax Commissioner.

Section 3. Municipalities.

3.01. The Levy Estimate of a municipality may be revised subsequent to approval by the State Tax Commissioner by submitting a written request for such revision. The written request shall set forth the items to be revised or added. In the event of the imposition of a new or additional non ad valorem tax, a copy of the adopted ordinance and a statement setting forth the amount of estimated revenue, along with a schedule of expenditures, shall be enclosed with the written request for revision.

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3.03. In any revision of a Levy Estimate subsequent to approval by the State Tax Commissioner of the original Levy Estimate, revenues and expenditures must be kept in balance.

3.04. Such revisions shall not be final unless, and until, the revisions are approved in writing by the State Tax Commissioner.

WEST VIRGINIA ADMINISTRATIVE REGULATIONS

STATE TAX DEPARTMENT

LEGISLATIVE.

Chapter 11-1
Series VIII
(1964)

Subject: Revision of Levy Estimates

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WEST VIRGINIA ADMINISTRATIVE REGULATIONS
STATE TAX COMMISSIONER

REVISION OF LEVY ESTIMATES

RULES AND REGULATIONS

(Chapter 11, Article 8 of the Code)

Effective
August 29, 1964

G. Thomas Battle
State Tax Commissioner

Filed in Office of the Secretary of State
of West Virginia June 29, 1964
JOE F. BURDETT
SECRETARY OF STATE

WEST VIRGINIA ADMINISTRATIVE REGULATIONS
State Tax Commissioner

Chapter 11-8
(1964)

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WEST VIRGINIA ADMINISTRATIVE REGULATIONS
State Tax Commissioner

Chapter 11-8
Series IX
(1964)

Subject: Revision of Levy Estimates

Section 1. General

1.01. Scope.--These regulations establish general operating procedures for the revision of Levy Estimates.

1.02. Authority.--These regulations are issued under authority of West Virginia Code, Chapter 11, Article 8, Sections 14b, 26 and 26a.

1.03. Effective Date.--These regulations are promulgated on June 29, 1964, and become effective 60 days thereafter.

1.04. Filing Date.--These regulations were filed in the Office of the Secretary of State on June 29, 1964.

1.05. Certification.--These regulations are certified authentic by the State Tax Commissioner by certification number

Section 2. County Courts.--The Levy Estimate of a County Court may be revised subsequent to approval by the State Tax Commissioner by submitting a written request for such revision, setting forth the items to be revised or added.

Surplus revenues not anticipated in the original Levy Estimate may be expended by submitting a written request to the State Tax Commissioner, setting forth the surplus amounts and a schedule of proposed expenditures.

In any revision of a Levy Estimate subsequent to approval by the State Tax Commissioner of the original Levy Estimate, revenues and expenditures must be kept in balance.

Such revision shall not be final unless, and until, the revisions are approved in writing by the State Tax Commissioner.

Section 3. Municipalities.--The Levy Estimate of a municipality may be revised subsequent to approval by the State Tax Commissioner by submitting a written request for such revision. The written request shall set forth the items to be revised or added. In the event of the imposition of a new or additional non ad valorem tax, a copy of the adopted ordinance and a statement setting forth the amount of estimated revenue, along with a schedule of expenditures, shall be enclosed with the written request for revision.

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Such revisions shall not be final unless, and until, the revisions are approved in writing by the State Tax Commissioner.

FILING OF ADMINISTRATIVE REGULATIONS

References are to sections in W. Va. Adm. Reg. 11-8, Series IX

Authority, This Regulation § 1.02

County Courts, § 2

Effective Date, This Regulation, § 1.03

Filing Date, This Regulation, § 1.04

Municipalities, § 3

June 29, 1964

Joe F. Burdett
Secretary of State
State of West Virginia
State Capitol
Charleston, West Virginia

Dear Sir:

Enclosed are two copies of regulations issued by this office regarding the revision of Levy Estimates. These regulations are designated Series II of Chapter 11-8 of the West Virginia Administrative Regulations.

I hereby certify that the attached regulations are true and accurate copies of official regulations adopted by the Commissioner on June 29, 1964.

Very truly yours,

G. Thomas Battle

G. Thomas Battle
State Tax Commissioner

Filed in Office of the Secretary of State
of West Virginia *June 29, 1964*
JOE F. BURDETT
SECRETARY OF STATE