WEST VIRGINIA PERSONAL INCOME TAX ACT

RULES AND REGULATIONS

CHAPTER 11, ARTICLE 21

SERIES V

AMENDED 1981

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WEST VIRGINIA PERSONAL INCOME TAX ACT

RULES AND REGULATIONS

CHAPTER 11, ARTICLE 21

SERIES V

Amended 1981

IT Reg. § 1.12.1. Income received by persons 65 and over or permanently and totally disabled. Beginning January 1, 1980, an individual, regardless of age, who was certified as being permanently and totally disabled during the taxable year, or an individual who attained the age of 65 before the end of the taxable year may be eligible for certain modifications which will reduce their federal adjusted gross income up to $8,000.00 for West Virginia income tax purposes. The following definitions shall be used to determine the taxpayer's eligibility for this modification.

(a) Definition of permanently and totally disabled. An individual is permanently and totally disabled if he or she is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental condition which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve (12) months.

(b) Definition of proper authority to certify permanent and total disability. A physician licensed to practice medicine, is the proper authority to certify that individuals are permently and totally disabled. A certification of permanent and total disability issued by a qualified physician applicable to the current tax year must accompany each tax return for which the exclusion is claimed.

(c) Definition of surviving spouse. Surviving spouse shall mean the husband or wife (regardless of age) remaining alive after the death during the current tax year of a permanently and totally disabled individual or an individual who had attained the age of 65 prior to his or her death during the current tax year, provided such surviving spouse does not remarry.

(d) All certifications of permanent and total disability shall be given subject to penalties for perjury as set forth in West Virginia Code § 61-5-3, 1931, as amended.

OFFICE OF THE SECRETARY OF STATE
ROOM 157, CAPITOL BUILDING
CHARLESTON 25305

A. JAMES MANCHIN
SECRETARY OF STATE

CHARLES E. CAPET
UNDERSECRETARY OF STATE

JOHN M. PRATT
DEPUTY FOR PUBLIC AFFAIRS

THE MOVEMENT FOR WEST VIRGINIA STATEHOOD

The movement for West Virginia statehood had its origins in differences between eastern and western Virginia that existed long before June 20, 1863. One of the most striking of these differences lay in conditions of geography. The Tidewater and Piedmont regions of eastern Virginia were comprised of lowlands and gently rolling hills, which together with a mild climate and rich soils, made them excellent for the growing of tobacco and other plantation type crops. The Allegheny and Trans-Allegheny parts of Virginia, on the other hand, were often hilly regions with poor, thin soils and extremes of climate. Here the small diversified farm prevailed. A second major difference appeared in people themselves. The inhabitants of eastern Virginia were largely English in origin, whereas those of the western part of the state were primarily German and Scotch-Irish. Eastern Virginians were often Anglican or Episcopalian in their religious ideas, but dissenting sects such as Methodists, Baptists and Presbyterians predominated in western Virginia almost from the beginning.

As time passed, other differences began to appear between eastern and western Virginia. These included conflicting views on such questions as education, internal improvements, taxation and the basis for representation. The western parts of the state complained that they were neglected in education and internal improvements. On the other hand, they maintained that they were under-represented in the Virginia General Assembly and bore an unfair share of the taxes. In the Constitutional Convention of 1829-1830, the West demanded an extension of the suffrage, the election rather than appointment of county officers, and a redistribution of seats in the Virginia legislature which would reflect the growing population of the west.

The demands of the westerners were only partially met by the new constitution. The legislature was still chosen on the basis of apportioning the number of delegates by sections, which left the west in an unfavorable position. The western contention that voting should be on the basis of "one man, one vote" rather than a mixed basis of white population and direct taxes also failed to become a reality. The Convention of 1829-1830 left the westerners with a feeling of bitterness that was often manifested in agitation for separation from Virginia and the formation of a new state.

The failure of the Convention of 1829-1830 to achieve a solution of the state's problems that would satisfy both easterners and westerners led to a second major effort to bring about constitutional change. In 1850, representatives from eastern Virginia appeared more willing to make concessions to the western part of the state. Changes in the constitution now provided that representation in the House of Delegates was to be on the basis of white population. The suffrage was extended to all males over twenty-one years of age and a large number of state and county offices became elective. On the other hand, there were disadvantages for the west in that it now became unconstitutional to pledge the credit of the state for the construction of internal improvements, such as roads and canals and to use lotteries as a means of raising money, even for educational and religious purposes.

In spite of the concessions made to the west, there still remained many sources of friction between the eastern and western parts of the state. Throughout the 1850's these differences plagued the Old Dominion. The breaking point came in April, 1861, when Virginia, fearful of the election of Lincoln as President and responding to the firing upon Fort Sumter, passed an ordinance of secession and cast her lot with the Confederacy. This action was a great shock to delegates from western Virginia, two-thirds of whom voted against secession. After waiting two or three days in hopes of a "more happy turn of events" the West Virginia delegates left Richmond and returned to their home counties. Already John S. Carlile of Harrison County had hurried home to promote Unionist sentiment. As a result of Carlile's efforts, a convention was held in Clarksburg on April 22, 1861. At this convention plans were made for another meeting on May 13 to which each county of northwestern Virginia was asked to send five of its ablest men. The Clarksburg convention condemned the secession ordinance and indicated that the Trans-Allegheny region was not prepared to follow Virginia out of the Union.

The convention set for May 13 met at Wheeling. Altogether 436 delegates representing twenty-six West Virginia counties and Frederick County now in Virginia were present. These delegates were elected by various means, some of which were irregular. As a consequence, many of them looked upon the Wheeling convention as a mass meeting, while others maintained that it was empowered to take legal action. Furthermore, the delegates themselves were not in full agreement as to the course they should pursue. Carlile favored an immediate proclamation of a new state. Other, more moderate, leaders such as Waitman T. Willey, Francis H. Pierpont and John J. Jackson, opposed hasty action, preferring to wait until the people of Virginia could vote upon the ordinance of secession. This moderate group prevailed. Should the people approve the secession ordinance, the counties of western Virginia and others were asked to send delegates to another convention to meet at Wheeling on June 11. In the interim, affairs were to be placed in the hands of a "Central Committee," headed by Carlile.

Accordingly, following the ratification of the secession ordinance, a second convention met at Wheeling on June 11. The Second Wheeling Convention was made up of delegates representing thirty-four counties. Fifteen West Virginia counties, embracing about one-third of the area of the state, sent no delegates. One of the most important actions of the Second Wheeling Convention was the adoption of a "Declaration of Rights" which branded the Virginia secession ordinance as illegal. This was, in effect, a declaration of independence by western Virginia from the Old Dominion.

A second major action of the convention was the passage of a resolution calling for the reorganization of the government of Virginia on the basis of loyalty to the Union. Upon the passage of this resolution Francis Pierpont was chosen governor and Waitman T. Willey and John S. Carlile were named to fill the two Senate seats vacated by Robert M. T. Hunter and James M. Mason, who had cast their lot with the Confederacy.

From August 6 to August 21, 1861, the Second Wheeling Convention met in adjourned session. It was at this time that the first steps were officially taken to create a new state in what is now West Virginia. Carlile favored a much smaller state than that which was eventually formed and would have included only those counties west of the Alleghenies. Other delegates, particularly Daniel D. T. Farnsworth, favored boundaries approximating those of present-day West Virginia. These differences were settled in a compromise which permitted the counties of the Eastern Panhandle, together with Greenbrier and Pocahontas to decide for themselves whether they should join the new state. With this thorny problem temporarily settled, the convention on August 20, 1861, by a vote of 48 to 27, passed an ordinance to create the new state of "Kanawha" which would include thirty-nine western counties.

Now that the preliminary approval had been indicated by Virginia, a convention assembled at Wheeling on November 26, 1861, to draw up a constitution for the proposed new state. The first session, with a membership of fifty-three persons, lasted from November 26, 1861, to February 18, 1862. A recalled session with fifty-six members lasted from February 12 to February 20, 1863. Neither Webster nor Monroe counties was represented in either session. Other counties, such as Pendleton, Pocahontas, Greenbrier and Morgan were represented only in the recalled session. Still other counties, such as Calhoun, Clay, Fayette, Logan, McDowell, Mercer, Whoming and Nicholas, had somewhat irregular representation because of the unfavorable military situation which then prevailed. The representatives to the constitutional convention were largely native West Virginians. Most of them were farmers or ministers by occupation. The Methodists were particularly well represented giving rise to the oft-repeated assertion that "the Methodists made West Virginia."

In taking up the question of a name for the new state the convention ultimately rejected the name "Kanawha" and chose "West Virginia" instead. This change in name was justified on the grounds that there was already a Kanawha County and a Kanawha River and that further use of that name might make for confusion. The boundaries of the new state were to include the original thirty-nine counties named in the dismemberment ordinance, but provisions were now made to include as many as thirty-one more counties. This latter group to include the rich counties which lay along the Virginia and Tennessee Railroad, those counties lying along the main ridge of the Alleghenies, and those which whould enable the state to control the Baltimore and Ohio Railroad.

The new constitution, as might have been expected, made most state offices elective. It provided for a governor who would serve a two-year term and be eligible to succeed himself. The legislature was to meet annually with sessions to last forty-five days. Suffrage was on the basis of white male population. A "Yankee" innovation was the creation of townships of which there were to be from three to ten to each county. Through these township meetings a system of free schools was to operate. One of the interesting features of the constitution lay in its failure to provide for the abolition of slavery. Instead slavery was indirectly recognized by providing for the taxation of all property at its true and actual value.

With the questions of a name for the new state, its boundaries, and its constitution out of the way, the next major step was to secure the official consent of Virginia for the formation of the new state of West Virginia from territory within her borders. At this time, however, Virginia had two governments. First, there was the government at Richmond which had given its support to the Confederacy. Secondly, there was the Reorganized Government at Wheeling under Francis H. Pierpont, which had given its loyalty to the Union. Since the sympathies of the proposed new state of West Virginia would favor the Union, it was but natural that the leaders of the West Virginia statehood movement should seek permission from the Pierpont government. On May 13, 1862, Pierpont called the Virginia General Assembly into session and on that day it gave its consent for the partition of the state and the formation of West Virginia.

Other obstacles still lay in the path of West Virginia statehood. The action of the Virginia Reorganized Government must yet be approved by the United States Congress and the President. In Congress, the West Virginia Statehood Bill was referred to the Senate Committee on Territories. Since John S. Carlile was now chairman of this committee, it might seem that there would be no serious difficulty for the bill. However, at this time Carlile engaged in actions which even yet are difficult to understand. After several delays, he amended the West Virginia Statehood Bill so that it would include fifteen additional counties, only three of which had been mentioned in the constitution for the proposed state. Furthermore, he added to the bill an enabling act which authorized the proposed state to call another constitutional convention. When this second constitution had been ratified by the people and approved by the Virginia Assembly, the statehood measure would then go directly to the President for his signature if, in the

meantime, the new state had taken steps to abolish slavery.

At this time when the whole statehood movement seemed in jeopardy, Waitman T. Willey offered a compromise solution providing for gradual emancipation of slaves in West Virginia. The Willey Amendment, as his plan was known, provided that all slaves under twenty-one years old on July 4, 1863, would become free upon reaching the age of twenty-one. In addition, other Negro slaves were not to be brought into the state. After great debates in both houses of Congress, the Willey amendment was adopted by a vote of 23 to 15 in the Senate and by a margin of 96 to 55 in the House of Representatives.

The question of West Virginia statehood now rested with the President, Abraham Lincoln. After careful reflection and consultations with his Cabinet, Lincoln signed the Bill whereby West Virginia was added to the Union as a new state. Lincoln's action was based on two major premises. First, he considered the Reorganized Government to be the legal government of Virginia and, therefore, capable of approving the formation of West Virginia. Secondly, his decision was based upon expediency in a belief that West Virginia could do more good in the Union than outside the Union.

Lincoln's approval was made upon the condition that the people of West Virginia accepted the Willey Amendment. The recalled session of the West Virginia Constitutional Convention met and, after hearing pleas by Senator Waitman T. Willey, approved the Willey Amendment on February 17, 1863, by a vote of 54 to 0. On the following day the constitution as a whole was approved by a vote of 52 to 0. On March 26, 1863, the constitution, together with the Willey Amendment, was submitted to the people of West Virginia for ratification. In spite of efforts of Carlile and other opponents to prevent its ratification, the people of West Virginia by a vote of 27,749 to 572 gave overwhelming approval to the constitution.

On April 20, 1863, President Lincoln, believing that constitutional points had been settled, issued a proclamation stating that sixty days from that date West Virginia should enter the Union. Accordingly, on June 20, 1863, West Virginia took her place as the thrity-fifth state in the Union.

The Pierpont government now left Wheeling and established itself beyond the borders of West Virginia at Alexandria, Virginia, within the shadow of the national capitol. At Wheeling, a new government took office under the leadership of Arthur I. Boreman, the first governor of West Virginia.

Wheeling remained the Capitol until 1869 when it was moved to Charleston. It remained in Charleston until 1875 when it was moved back to Wheeling, where it stayed until 1885. It was then moved to Charleston where it has remained until the present time.

The part of Virginia west of the mountains had always been looked upon as a wilderness and as has already been noted little attention had been given to it. Thus when she became a state she had little promise of the glorious destiny that was in store for her. Her assets were little known. The immense value of her timber forests; the almost inexhaustible deposit of her coal, oil and gas; her richness in iron ores and salt; the great fertility of her hills and valleys; her beautiful landscape and other resources were then unknown.

After the lapse of a few years conditions began to change for the better. The original constitution was altered and the liberties of the people were expanded, capital began to come in, and the state started to move forward.

The development of the state gained some impetus through an exhibit of its coal, iron, timber and other resources at the Centennial Exposition in Philadelphia in 1876. Soon after the state had thus shown to the world the vastness and variety of her resources--new mines were opened, new saw mills were built, gas and oil were discovered, wells were

drilled and new people came in. In 1892, West Virginia exceeded all other states in building of railroads and the state was on her way.

Thus was launched the new state the "Mountain State," which, in 1963, commemorated one hundred years of statehood and more than two hundred years of proud and honorable history.

C O P Y

PROCLAMATION ADMITTING WEST VIRGINIA INTO THE UNION

April 20, 1863

By the President of the United States of America

A Proclamation

Whereas, by the Act of Congress approved the 31st day of December, last, the State of West Virginia was declared to be one of the United States of America, and was admitted into the Union on an equal footing with the original States in all respects whatever, upon the condition that certain changes should be duly made in the proposed Constitution for that State;

And, whereas, proof of a compliance with that condition as required by the Second Section of the Act aforesaid, has been submitted to me;

Now, therefore, be it known, that I Abraham Lincoln, President of the United States, do, hereby, in pursuance of the Act of Congress aforesaid, declare and proclaim that the said act shall take effect and be in force, from and after sixty days from the date hereof.

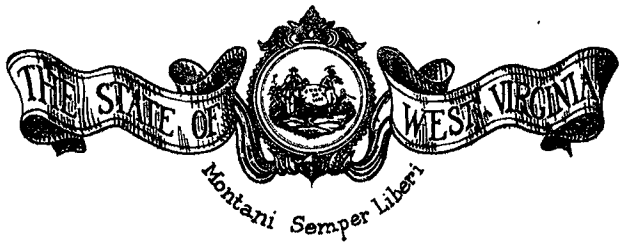
In witness whereof, I have hereunto set my hand and caused the Seal of the United States to be affixed.

Done at the city of Washington, this twentieth day of April, in the year of our Lord one thousand eight hundred and sixty-three, and of the Independence of the United States the eighty-seventh.

Abraham Lincoln

By the President:

William H. Seward, Secretary of State.



OFFICE OF THE SECRETARY OF STATE

CHARLESTON 25305

A. JAMES MANCHIN
SECRETARY OF STATE

WILLIAM H. HARRINGTON
DIRECTOR OF THE PEOPLE'S OFFICE

UNUSUAL FACTS ABOUT "THE MOUNTAIN STATE" ARE:

1. West Virginia's Memorial Tunnel was the first in the nation to be monitored by television. It opened November 8,1954.

2. The first through train (Baltimore and Ohio) from the Atlantic Ocean to the Ohio River reached Wheeling, West Virginia on January 1, 1853.

3. The first bank established in western Virginia, "The Northwestern Bank of Virginia," opened in Wheeling on February 5, 1817.

4. The first battle of the American Revolution was fought at Point Pleasant, West Virginia, October 10, 1774, when General Andrew Lewis and his forces defeated the Indians under Cornstalk, winning the Northwest for the Colonial side.

5. Bailey Brown, the first Union Soldier killed in the Civil War died on May 22, 1861, at Fetterman, Taylor County, West Virginia.

6. Mother's Day originated in West Virginia on May 10, 1908, by Anna Jarvis of Grafton, West Virginia.

7. The first land battle of the Civil War was fought at Philippi on June 3, 1861.

8. Mrs. Francis Pierpont of Fairmont, West Virginia, originated the movement that on May 30, 1868, became officially Decoration Day.

9. The last battle of the Revolutionary War was fought at Fort Henry, Wheeling, September 10, 1782.

10. The first rural free mail delivery was started in Charles Town on October 6, 1896, and then spread over the United States.

11. The first telephone installed in West Virginia was in Wheeling on May 15, 1880, between the Beherns Brother's grocery stores.

12. The first "trust" in the United States was formed in the Kanawha Valley where all salt wells were combined November 10, 1817.

13. West Virginia was the first state to have sales tax. It became effective July 1, 1921.

14. John Brown's raid at Harpers Ferry occurred On October 16, 1859.

15. On June 20, 1863, West Virginia was admitted as the 35th State of the Union.

16. On April 9, 1865, the first public free school in the State opened at Charleston.

17. The first steamboat was launched by James Rumsey in the Potomac at Mecklenburg (Shepherdstown), West Virginia, on December 3, 1787.

18. The Fairfax Stone, erected October 23, 1746, at the corner of Tucker and Grant Counties, West Virginia, marks the western boundary of land granted to Lord Fairfax by the King of England. This was the first monument erected to mark ownership in the State.

19. On September 23, 1863, the Legislature of West Virginia adopted the State Seal.

20. On January 23, 1903, the Legislature of West Virginia adopted the State Flower, the Rhododendron.

21. A naval battle was fought in West Virginia waters during the Civil War. United States Navy armored steamers were actively engaged in the Battle of Buffington Island near Ravenswood on July 19, 1863.

22. The first radio station in West Virginia, WSAZ in Huntington, went on the air on October 15, 1923.

23. In 1824, John S. Gallaher published at Harpers Ferry on February 14, the "Ladies' Garland," one of the first papers in the nation devoted mainly to the interest of women.

24. Racine, West Virginia, is the site of a memorial marker commemorating the discovery of coal here in 1742 by John Peter Salley. This was the first coal to be reported in West Virginia.

25. Lewisburg, West Virginia, is the site of the Old Stone Church erected by Scotch-Irish settlers in 1796. It is the oldest church building unrestored and in continuous use west of the Alleghenies. It was used during the Civil War as an emergency hospital.

26. Organ Cave near Ronceverte, West Virginia, is the third largest in the United States and the largest in the State.

27. Rehoboth Church near Union, West Virginia, is the oldest remaining Methodist Church west of the Alleghenies. It was erected on July 30, 1786.

28. The Pocahontas Exhibition Mine and Museum, 10 miles west of Bluefield, West Virginia, is the only coal mine in the world through which visitors may walk or drive their automobiles to view the coal. It opened in 1938.

29. A variety of the yellow apple, The Golden Delicious, originated in Clay County, West Virginia. The original Grimes Golden Apple Tree was discovered in 1775 near Wellsburg, West Virginia.

30. West Virginia has an average altitude of 1,500 feet, giving it the highest average altitude of any State east of the Mississippi River.

31. The first newspaper published in West Virginia was the Potomac-Guardian and Berkeley Advertiser published in Shepherdstown in November of 1790.

32. The first steel cut nails were manufactured in West Virginia in 1883.

33. The lowest point in West Virginia is Harpers Ferry, 247 feet above sea level. The highest point in West Virginia is Spruce Knob 4,860 feet above sea level.

34. Morgan Morgan was the first permanent settler on record in western Virginia at Bunker Hill, Berkeley County, 1726-27.

35. The first iron furnace built west of the Allegheny Mountains was erected by Peter Tarr on Kings Creek, West Virginia, in 1794.

36. The first suspension bridge in the world was completed in Wheeling, West Virginia, in November of 1849. The bridge is still in use.

37. Outdoor advertising had its origin in Wheeling about 1908 when the Block Brothers Tobacco Company painted bridges and barns with the wording: "Treat Yourself to the Best, Chew Mail Pouch."

38. The first brick street in the world was laid in Charleston, West Virginia, on October 3, 1873.

39. At Moundsville, West Virginia, is the continent's largest cone-shaped prehistoric man-made burial mound which is 70 feet high and 900 feet in circumference at the base. It was opened on March 19, 1838.

40. The first electric railroad in the world, built as a commercial enterprise, was constructed between Huntington and Guyandotte, West Virginia.

41. The first telegraph lines reach West Virginia at Wheeling in 1847.

42. The first memorial building to World War I veterans, located in Welch, West Virginia, was dedicated on May 30, 1923.

43. Charles Yeager, of Hamlin, West Virginia, made the first "Faster-than-Sound" flight on October 14, 1948.

44. What is said to be the third largest one-piece rug in the world, 60 x 26 feet, is in the Governor's Reception Room at the State Capitol in Charleston. The Capitol Building was occupied on June 20, 1932.

45. On September 10, 1938, the Mingo Oak, largest and oldest white oak tree on record in the United States, was declared dead and felled with ceremony.

46. Coal House, the only residence built completely of coal in the world, is located in White Sulphur Springs, West Virginia. The house was occupied by Mr. and Mrs. David T. Myles on June 1, 1961.

47. "Paw-paws," nicknamed the "West Virginia banana," originated in the State and took their name from Paw Paw, Morgan County.

48. The 15 hundred block of Virginia Street, Charleston, West Virginia, is considered the longest block in the world.

49. The first book published in West Virginia was The Christian Panoply in 1797 by Richard Watson.

50. The first novel was Young Kate published in 1845 by John Lewis.

51. The first State-owned vacation lodge, Cacapon Lodge, located in Cacapon State Park, near Berkeley Springs, West Virginia, was dedicated June 30, 1956.

52. The State Record Muskie, 43 pounds, was caught on March 15, 1955.

53. The First Wheeling Convention, held to form the new State of West Virginia, was May 13, 1861.

54. The Second Wheeling Convention, held June 11, 1861, formed the reorganized government of Virginia.

55. On December 11, 1806, Thomas Jefferson, then President of the United States, sent the militia to Blennerhassett Island, near Parkersburg, "to end the plans of Aaron Burr and Harman Blennerhassett to lead a group of settlers and to establish a colony on the Baron Bastrop lands in the Southwest."

56. On October 12, 1933, the first regular aviation service in West Virginia began in Charleston.

57. October 14, 1949, was the date the first television station, WSAZ-TV, in West Virginia went on the air in Huntington.

58. On May 20, 1863, Arthur I. Boreman became the first Governor of West Virginia.

59. President Abraham Lincoln signed the bill making West Virginia a State on December 31, 1862.

60. The only federal prison for women exclusively in the United States is at Alderson, West Virginia. The building of this institution was begun December 31, 1925.

61. "The West Virginia Hills," an official State Song of West Virginia was written by Mrs. Ella A. King and published on September 15, 1885.

62. The largest shipment of matches (20 carloads or 810,000,000) ever sent was shipped from Wheeling to Memphis, Tennessee, on August 26, 1933.

63. General Nathan Goff, the first West Virginian to hold a cabinet office was appointed Secretary of the Navy, January 6, 1881.

64. The seat of government was moved permanently to Charleston from Wheeling, West Virginia, May 1, 1885.

65. The first college football game in West Virginia was played at Morgantown in 1891 with Washington and Jefferson College of Washington, Pennsylvania. Score: W.V.U--0, Washington and Jefferson--72.

66. The first white persons to go through the New River Gorge and reach the head of Kanawha Falls were Thomas Batts and Robert Fallam, who described the falls, September 17, 1671.

67. Daniel Boone made his last survey of Charleston, West Virginia on September 8, 1798. He left the State in 1799.

68. William Tompkins, in 1841, used natural gas to evaporate salt brine thus becoming the first man in the United States to use natural gas for industrial purposes.

69. The first fair in the State of West Virginia was held in Mecklenburg (Shepherdstown) in 1766.

70. The last public hanging in West Virginia was held in Jackson County in December of 1897.

71. The first glass plant in West Virginia was at Wellsburg, 1815. The first pottery plant in West Virginia was at Morgantown, 1785.

72. In May of 1860, at Burning Springs the first well was drilled for producing crude oil in the State.

73. The West Virginia State Police (Department of Public Safety) was created in 1919 and celebrated fifty years of public service in 1969.

OFFICE OF THE SECRETARY OF STATE
ROOM 157, CAPITOL BUILDING
CHARLESTON 25305

A. JAMES MANCHIN
SECRETARY OF STATE

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UNDERSECRETARY OF STATE

JOHN M. PRATT
DEPUTY FOR PUBLIC AFFAIRS

WEST VIRGINIA FACT SHEET

CONSTITUTION (Preamble: Since through Divine Providence we enjoy the blessings of civil, political and religious liberty, we, the people of West Virginia, in and through the provisions of this Constitution, reaffirm our faith in and constant reliance upon God and seek diligently to promote, preserve perpetuate good government in the State of West Virginia for the common welfare, freedom and security of ourselves and our posterity. Note: This preamble was proposed by House Joint Resolution No. 8, Acts 1959, P. 659; submitted by Acts 1960, c. 4; and ratified November 8, 1960.)

West Virginia adopted its first constitution in 1863, when it became the 35th state in the Union. The state is now governed by its second constitution, adopted in 1872. The constitution has been amended more han 35 times. Constitutional amendments may be proposed in either house of the state legislature. They must be approved by a two-thirds majority of both houses, and then by a majority of the voters. The constitution may also be revised by a constitutional convention. Before a constitutional convention can be called, it must be approved by a majority of the legislators and the voters.

EXECUTIVE The governor of West Virginia is elected to a four-year term and may serve any number of terms, but not more than two terms in succession. The governor receives a yearly salary of $50,000.

In case of the death, conviction or impeachment, failure to qualify, resignation, or other disability of the governor, the president of the Senate shall act as governor until the vacancy is filled, or the disability removed; and if the president of the Senate, for any of the above named causes, shall become incapable of performing the duties of governor, the same shall devolve upon the speaker of the House of Delegates; and in all other cases where there is no one to act as governor, one shall be chosen by joint vote of the Legislature. Whenever a vacancy shall occur in the office of governor before the first three years of the term shall have expired, a new election for governor shall take place to fill the vacancy.

The heads of many state administrative departments are appointed by the governor.

Other top state officials include the Secretary of State, Auditor, Treasurer, Attorney General, and the Commissioner of Agriculture. They are elected to a four-year term and can succeed themselves as many times as they are elected.

(OFFICE OF SECRETARY OF STATE)
A. James Manchin, Secretary of State

LEGISLATURE The legislature of West Virginia consists of a senate and a house of delegates. The voters of each of the state's 17 senatorial districts elect two senators to four-year terms. Each of the state's 36 delegate districts elects 1 to 13 delegates, depending upon population.

The legislature meets every year. Regular sessions begin on the second Wednesday of January, except in the year after an election for governor. In that year, the regular session starts on the second Wednesday of February. Sixty calendar days is the regular session; however, it may be extended by a concurrent resolution adopted by a two-thirds vote of the members elected to each house. The governor may call special sessions.

COURTS The highest court in West Virginia is the supreme court of appeals. It has five judges elected to 12-year terms. The court chooses a president from among its members. The state has 29 judicial districts. Each district has a circuit court headed by a judge elected to an eight-year term. The first circuit court of Brooke, Hancock, and Ohio counties, has two judges. Some counties have "inferior courts." These courts include intermediate, criminal, common pleas, domestic relations, and juvenile courts. The lowest courts are magistrate courts. Magistrates are elected to four-year terms.

LOCAL GOVERNMENT Each of West Virginia's 55 counties elects a circuit clerk, a county clerk, and three county commissioners. These officials serve six-year terms. Other elected county officials include a surveyor, prosecuting attorney, sheriff and assessor. They serve four-year terms.

A 1936 amendment to the state constitution gives West Virginia cities with populations of over 2,000 the right to adopt or change their own charters. This right is called "home rule." Only 10 West Virginia cities have taken advantage of the home rule law. Most of these cities have a council-manager form of government. West Virginia's home rule cities are not so independent as the home rule cities of some other states. This is because West Virginia courts continue to uphold the right of the state legislature to control many city affairs.

TAXATION Over 30 per cent of the state government's income comes from business occupation, and sales taxes. The federal government provides another 30 per cent in the form of grants and other programs. Other sources of state revenue include horse racing fees, profits from the state's liquor sales, and taxes on corporate and personal incomes, cigarettes, gasoline, insurance, licenses, and transportation carriers.

POLITICS Since 1864, West Virginia has divided its vote about equally between Republicans and Democrats in state and national elections. From 1896 to 1928, the Republicans won every state election except one. The Democrats won control of the state in 1932 and held it until 1956. Since then, about the same number of Democratic and Republican candidates have won the governorship. Democrats have usually won control of the state legislature. Since the early 1930's, West Virginia voters have greatly favored Democratic presidential candidates over Republican presidential candidates.

(OFFICE OF SECRETARY OF STATE)
A. James Manchin, Secretary of State

STATE FLAG Before the design of the present state flag was officially adopted by the legislature on March 7, 1929, by Senate Joint Resolution No. 18, West Virginia had been represented by several flags which had proven impractical.

Prominently displayed on the pure white field of today's flag and emblazoned in proper colors is the Coat of Arms, the lower half of which is wreathed by the state flower, Rhododendron. Across the top, lettered on a ribbon, is the constitutional designation--"State of West Virginia." The white field is bordered on four sides by a strip of blue, and for parade purposes all but the staff side are to be trimmed with gold fringe.

STATE SONGS "The West Virginia Hills," "This is My West Virginia" and "West Virginia, My Home Sweet Home" were each designated as the official state songs of West Virginia, each ranking equally with the others in official status, by House Concurrent Resolution No. 19, adopted by the legislature on February 28, 1963.

OFFICIAL COLORS Old gold and blue were designated as the official state colors by Senate Concurrent Resolution No. 20, adopted by the legislature on March 8, 1963.

STATE DAY (WEST VIRGINIA DAY) On January 1, 1863, President Abraham Lincoln approved the Statehood Bill for West Virginia on the condition that it would gradually abolish slavery. West Virginia was proclaimed a state on April 20, 1863, with the bill becoming effective sixty days later on June 20, 1863, now called West Virginia Day.

STATE TREE The Sugar Maple or Acer Saccharum, as it is known scientifically, was made West Virginia's official tree by House Concurrent Resolution No. 12, adopted by the legislature on March 7, 1949, authorizing a vote by pupils of public schools and civic organizations. It produces an excellent wood for furniture as well as maple syrup. A single tree is 70 to 120 feet high and produces two to three pounds of sugar when "sugared off"; has a five-lobed leaf and produces a small wing-shaped pod.

STATE BIRD The Cardinal or Richmondena Cardinalis, as it is known scientifically, was made West Virginia's official bird by House Concurrent Resolution No. 12, adopted by the legislature on March 7, 1949, authorizing a vote by pupils of public schools and other civic organizations. The male of the species is a rich scarlet with a mask and shading of black, while the young birds and females are a less brilliant color. The adult bird measures approximately eight inches long. It can be found from New York to the Gulf of Mexico and as far west as Oklahoma.

STATE FLOWER The Rhododendron Maximum or "Big Laurel" was made the official state flower of West Virginia by House Joint Resolution No. 19, adopted by the legislature on January 29, 1903, following a recommendation by the Governor and a vote by pupils of public schools. It is a shrub of the heath family and may be recognized by its large evergreen leaves and delicate pale pink or white bloom, mottled with either red or yellow flecks.

(OFFICE OF SECRETARY OF STATE)
A. James Manchin, Secretary of State

STATE ANIMAL The black bear or Euarctos Americanus was selected as official state animal of West Virginia by a poll of students, teachers and sportsmen conducted by the Department of Natural Resources in 1954-55 and officially adopted by the legislature, Regular Session 1973, by House Concurrent Resolution No. 6. Only species of bear found in the state. While commonly referred to as the "black bear" its coloring is actually deeply tinted with brown. Its habitat in the state is primarily in the eastern mountain region. A litter usually consists of one or two cubs, rarely three, each weighing about eight ounces at birth. The adult reaches an average maximum weight of 250 pounds.

STATE FRUIT The apple was designated as the official state fruit by House Concurrent Resolution No. 36, adopted by the legislature on March 7, 1972.

STATE FISH The brook trout was designated the state fish by House Concurrent Resolution No. 6, adopted Regular Session, 1973, following a poll of sportsmen who favored the brook trout. The brook trout is a native West Virginia species.

THE STATE CAPITOL The State Capitol, in Charleston, stands on the north bank of the Kanawha River, and is considered by many to be the most beautiful in the country. With the largest state capitol dome in the United States, West Virginia's majestic State Capitol ranks among the nation's most significant examples of 20th Century classical architecture. Designed by Cass Gilbert (1859-1934), architect of the United States Treasury Annex and United States Supreme Court Building, the Capitol holds an honored place in the history of the nation's architectural accomplishments as the last monumental Capitol of Renaissance design in America.

The exterior of the Capitol is made of buff limestone over a steel frame. It is dominated by a dome--293 feet high--which is five feet higher than the United States Capitol. The dimensions of the building, encompassing more than 14 acres of floor space, required more than 700 carloads of limestone and another 160 carloads of steel weighing 4,640 tons. Matching Corinthian porticos grace the north and south entrances, supported by massive columns made of solid limestone and weighing 86 tons each. The portals beneath are protected by solid bronze doors, each weighing 2,800 pounds. Above the east and west entrances of the main building are limestone heads of Roman deities which were scultped in place.

Two-thirds of the interior of the building is made of Imperial Danby marble. The floors are a combination of dark Italian Travertine and white Vermont marble. The columns in the foyers outside of the main floor legislative chambers are 34 tons of solid marble each. Lining the long hallway which separates the two chambers are smaller columns of black Georgian marble, one for each of West Virginia's fifty-five counties, and each crowned with an Italian alabaster urn which encases a black light. The ceilings at either end of the hallway are hand-carved from West Virginia wood in a leaf design which represents the State's hardwood trees.

Double flanking stairways of white marble lead off the south side of the main floor rotunda to the ground floor rotunda. Sheltered by the interior dome of the Capitol--180 feet above the ground floor rotunda--hangs a 4,000 pound chandelier made of 3,300 pieces of hand-cut Czechoslovakian crystal; it has 15,000 candle power, is eight feet in diameter, and has a 54-foot gold plated chain.

Lighted only on special occasions, the chandelier is lowered by a hand crank every four years and each piece is removed and cleaned in preparation for the Governor's inauguration.

The outer reception room of the Governor's Office is the show room of the Capitol. It is of Colonial Georgian design and painted a special blue. The floor is covered with a blue carpet especially woven by Mohawk Mills and is the third largest seamless carpet in the United States. Two large crystal chandeliers and many crystal wall brackets light the room. A fireplace of black and gold Belgian marble is at the eastern end. The portraits of West Virginia's two immediate past Governors hang in the reception room.

The architectural and historical significance of the Capitol, Executive Mansion and grounds was recognized by the United States government in 1974 when the group was placed in the National Register of Historic Places.

At night, when the State Capitol is bathed in light, attention is irresistibly drawn to the front entrance where the imposing statue of "Lincoln Walks at Midnight" is cast in shadow, and West Virginians are reminded once again of the turbulent Birth of the 35th State.

During the eight years the Capitol was under construction, the total cost, including land, architects' fees and furnishings, amounted to slightly less than $10 million. The Capitol was dedicated by Governor William G. Conley on the State's 69th birthday, June 20, 1932.

West Virginia is the only State in the union to have acquired its sovereignty by proclamation of the President of the United States. Statehood was proclaimed by President Abraham Lincoln in 1863, midway in the most bitter chapter of American history--The Civil War. Only seven years later West Virginia's seat of government began traveling intermittently between Wheeling, site of the inauguration of the State's first Governor, and Charleston, the final choice for the State Capital.

The 1877 Legislature decided that the citizens of West Virginia should choose their Capital site by popular election on August 7 of that year. They chose Charleston, and eight years later, on May 1, 1885, a $390,000 Capitol building was opened in Charleston. The new building served as the State Capitol for 36 years until, on January 3, 1921, disaster struck and it was destroyed by fire. For the next six years West Virginia's state government was run from a "pasteboard Capitol," a temporary structure which had been thrown up hastily in the wake of the fire. The make-shift Capitol was to meet the same fate on March 2, 1927, but, happily, the 1921 Legislature had responded to the first fire by creating a Capitol Building Commission which authorized construction of the present Capitol on the north bank of the Kanawha River in East Charleston.

The Office of the Secretary of State was created by Art. VII, Section 1, Constitution.

The first Secretary of State was Jacob Edgar Boyers, Republican, Tyler County, elected in 1863.

STATISTICS

Area (sq. miles) land and water	24,282.45
Population (1980 preliminary census report)	1,930,787
Assessed Valuation of Property (1980)	$13,399,879,714
Counties	55
Senatorial Districts	17
Delegate Districts	36
Congressional Districts	4
Magisterial Districts	282
Judicial Circuits	31
Voting Precincts	2,333
Members of House of Delegates	100
Members of the State Senate	34
Banks	234
Bank Deposits	$ 8,184,016,000
Hospitals	87
Public Libraries	158
Public Elementary Schools, K-8	858
Public Secondary Schools, 7-12	318
Private and Parochial Elementary Schools, K-8	88
Private and Parochial Secondary Schools, 7-12	32
*Instructional Personnel--Public Schools	24.397
*Instructional Personnel--Private and Parochial Schools, grades K-12	1,039
Enrollment--Public Schools, grades K-12	381,233
Enrollment--Private and Parochial Schools, grades K-12	13,424
Municipalities	230
Daily Newspapers	25
Weekly Newspapers	72
Periodicals and Trade Papers	45
Radio Stations--F.M.	35
Radio Stations--A.M.	71
Television Stations	12
Coal Production (1979) (tons)	112,380,883
Crude Oil (bbls.)	2,465,000
Natural Gas (m.c.f.)	159,788,800

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Youngest County in State--Mingo (formed in 1895).
Oldest County--Hampshire (formed in 1754).
Smallest County--Hancock (area 88.55 square miles).
Largest County--Randolph (area 1,046.34 square miles).
Highest Point in State--Spruce Knob, Pendleton County (elevation 4,861 ft.).
Lowest Point in State--Harpers Ferry, Jefferson County (elevation 247 ft.).
Geographical Center of State--near Sutton, Braxton County.
Center of Population--near Gassaway, Braxton County.

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*Employees reported by percent of employment.

SOURCES OF REFERENCES: WEST VIRGINIA BLUE BOOK 1980 EDITION
U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS

OFFICE OF THE SECRETARY OF STATE

ROOM 157, CAPITOL BUILDING
CHARLESTON 25305

A. JAMES MANCHIN
SECRETARY OF STATE

CHARLES E. CAPET
UNDERSECRETARY OF STATE

JOHN M. PRATT
DEPUTY FOR PUBLIC AFFAIRS

THE GOVERNORS OF THE STATE OF WEST VIRGINIA

	NAME	PARTY	COUNTY	TERM OF OFFICE
1	ARTHUR INGRAHAM BOREMAN	R	WOOD	June 20, 1863—Feb. 26, 1869
2	DANIEL D. T. FARNSWORTH	R	UPSHUR	Feb. 27, 1869—Mar. 3, 1869
	WILLIAM ERSKINE STEVENSON	R	WOOD	Mar. 4, 1869—Mar. 3, 1871
3	JOHN JEREMIAH JACOB	D	HAMPSHIRE	Mar. 4, 1871—Mar. 3, 1877
	HENRY MASON MATHEWS	D	GREENBRIER	Mar. 4, 1877—Mar. 3, 1881
	JACOB BEESON JACKSON	D	WOOD	Mar. 4, 1881—Mar. 3, 1885
	EMANUEL WILLIS WILSON	D	KANAWHA	Mar. 4, 1885—Feb. 5, 1890
4	ARETAS BROOKS FLEMING	D	MARION	Feb. 6, 1890—Mar. 3, 1893
	WILLIAM A. MacCORKLE	D	KANAWHA	Mar. 4, 1893—Mar. 3, 1897
	GEORGE WESLEY ATKINSON	R	OHIO	Mar. 4, 1897—Mar. 3, 1901
	ALBERT BLAKESLEE WHITE	R	WOOD	Mar. 4, 1901—Mar. 3, 1905
	WILLIAM M. O. DAWSON	R	PRESTON	Mar. 4, 1905—Mar. 3, 1909
	WILLIAM E. GLASSCOCK	R	MONONGALIA	Mar. 4, 1909—Mar. 3, 1913
	HENRY DRURY HATFIELD	R	McDOWELL	Mar. 4, 1913—Mar. 2, 1917
	JOHN JACOB CORNWELL	D	HAMPSHIRE	Mar. 3, 1917—Mar. 3, 1921
	EPHRAIM FRANKLIN MORGAN	R	MARION	Mar. 4, 1921—Mar. 3, 1925
	HOWARD MASON GORE	R	HARRISON	Mar. 4, 1925—Mar. 3, 1929
	WILLIAM GUSTAVUS CONLEY	R	KANAWHA	Mar. 4, 1929—Mar. 3, 1933
	HERMAN GUY KUMP	D	RANDOLPH	Mar. 4, 1933—Jan. 17, 1937
	HOMER ADAMS HOLT	D	FAYETTE	Jan. 18, 1937—Jan. 12, 1941
	MATTHEW MANSFIELD NEELY	D	MARION	Jan. 13, 1941—Jan. 14, 1945
	CLARENCE W. MEADOWS	D	RALEIGH	Jan. 15, 1945—Jan. 16, 1949
	OKEY L. PATTESON	D	FAYETTE	Jan. 17, 1949—Jan. 18, 1953
	WILLIAM C. MARLAND	D	WYOMING	Jan. 19, 1953—Jan. 13, 1957
	CECIL H. UNDERWOOD	R	TYLER	Jan. 14, 1957—Jan. 15, 1961
	WILLIAM WALLACE BARRON	D	RANDOLPH	Jan. 16, 1961—Jan. 18, 1965
	HULETT CARLSON SMITH	D	RALEIGH	Jan. 18, 1965—Jan. 12, 1969
5	ARCH ALFRED MOORE, JR.	R	MARSHALL	Jan. 13, 1969—Jan. 16, 1977
	JOHN D. ROCKEFELLER, IV	D	KANAWHA	Jan. 17, 1977—

1 Unopposed in 1863 and 1864; Benjamin H. Smith opponent in 1866.
2 Governor Boreman resigned February 26, 1869, having been elected United States Senator. Succeeded by Daniel D. T. Farnsworth, President of the Senate, who served from February 27, 1869, to March 3, 1869.
3 Ran as an independent candidate in 1872; defeated Democratic nominee, Johnson M. Camden, Wood County. No Republican ticket in the field.
4 Pending the settlement of the Fleming-Goff gubernatorial contest, Emanuel Willis Wilson continued to serve as governor. Governor Fleming assumed office February 6, 1890.
5 First Governor to succeed himself under Constitutional Amendment adopted 1970.

SOURCES OF REFERENCES: DEPARTMENT OF ARCHIVES AND HISTORY AND WEST VIRGINIA BLUE BOOK

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WEST VIRGINIA COUNTIES

Dates of Formation and 1980 **Preliminary Census

COUNTY	DATE FORMED	1980 CENSUS	COUNTY	DATE FORMED	1980 CENSUS
BARBOUR	1843	16,623	MINGO	1895	37,052
BERKELEY	1772	46,846	MONONGALIA	1776	75,240
BOONE	1847	30,235	MONROE	1799	12,857
BRAXTON	1836	13,880	MORGAN	1820	10,696
BROOKE	1797	30,008	McDOWELL	1858	49,550
CABELL	1809	106,407	NICHOLAS	1818	28,071
CALHOUN	1856	8,181	OHIO	1776	61,464
CLAY	1858	11,221	PENDLETON	1788	7,935
DODDRIDGE	1845	7,421	PLEASANTS	1851	8,245
FAYETTE	1831	57,155	POCAHONTAS	1821	9,930
GILMER	1845	8,321	PRESTON	1818	30,468
GRANT	1866	10,218	PUTNAM	1848	36,754
GREENBRIER	1778	37,334	RALEIGH	1850	85,899
HAMPSHIRE	1754	14,864	RANDOLPH	1787	28,784
HANCOCK	1848	40,809	RITCHIE	1843	11,415
HARDY	1786	10,051	ROANE	1856	15,799
HARRISON	1784	77,488	SUMMERS	1871	15,314
JACKSON	1831	25,597	TAYLOR	1844	16,616
JEFFERSON	1801	30,311	TUCKER	1856	8,657
KANAWHA	1788	223,883	TYLER	1814	11,306
LEWIS	1816	18,894	UPSHUR	1851	23,541
LINCOLN	1867	22,860	WAYNE	1842	45,095
LOGAN	1824	50,511	WEBSTER	1860	12,306
MARION	1842	65,525	WETZEL	1846	21,908
MARSHALL	1835	41,391	WIRT	1848	4,652
MASON	1804	26,763	WOOD	1798	92,064
MERCER	1837	73,363	WYOMING	1850	35,850
MINERAL	1866	27,159			

**This report based on preliminary counts of population and housing units as compiled in the 1980 census district offices.

As of April 1, 1980, the population of the State was 1,930,787, according to a preliminary count of the returns of the 1980 census. This figure represents an increase of 186,550, or 10.7 percent, from the 1970 census.

SOURCES OF REFERENCES: DEPARTMENT OF ARCHIVES AND HISTORY AND
U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS