

COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 721

(By Senator Yoder)

[Originating in the Committee on the Judiciary;

reported February 22, 2007.]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article, designated §11-10F-1, §11-10F-2, §11-10F-3, §11-10F-4 and §11-10F-5, all relating to tax map sales.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new article, designated §11-10F-1, §11-10F-2, §11-10F-3, §11-10F-4 and §11-10F-5, all to read as follows:

ARTICLE 10F. TAX MAP SALES.

§11-10F-1. Purchasing tax maps; location; ordering procedures; price schedule; authority for sale of tax maps.

Tax maps may be purchased in person or at each county assessor's office in the county where the land is located or in person at the Department of Revenue, or by mail from each county assessor's office in the county where the land is located or by mail at the Department of Revenue. Telephone orders cannot be taken because prepayment is mandatory to process an order: *Provided*, That government agencies may order tax maps by telephone. All requests for tax maps shall include: (1) County name; (2) tax district name; and (3) map number.

County assessors or their agents may sell copies of maps at the prescribed price plus state sales tax. Full map sheet cost may not be less than five dollars, plus the fee prescribed by section seven, article one-c, chapter eleven of this code, and parcel reproduction on an 8 1/2" x 11" or 14" shall be one dollar fifty cents each, plus the fee prescribed by section seven, article one-c of this chapter.

§11-10F-2. County assessors' option to perform own drafting or use property Tax Division's vendor.

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 at the Department of Revenue clearly marked Department of Revenue copy.

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 tax maps, the county assessors, and their agents, must adhere to maintaining the master maps minimally on an annual basis and providing appropriate storage for the protection of the master maps. Should a master map become lost, destroyed or damaged, the county assessor is responsible for replacing the master maps.

The Department of 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.

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 predraft 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. The Property Tax Division shall provide at state expense storage of the master maps for county assessors who use the Property Tax Division drafting vendor option.

§11-10F-3. County sales of maps; requirements of county agents; deposit of funds received.

Counties and/or their agents may sell copies of master maps at the prescribed price per sheet. The counties' agent shall be sufficiently bonded and shall maintain proper accounting procedures and practices. The accounting records pertaining to the sale of tax maps shall be available for inspection at any time. 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: *Provided*, That the fee prescribed by section seven, article one-c of this chapter shall be deposited in accordance with the provisions of that section.

§11-10F-4. Reproduction of tax maps prohibited; penalty.

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. County assessors shall sell to their county commission tax maps in digital formats for use in land use planning, providing emergency services and other county services as prescribed by law.

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.

§11-10F-5. Tax map revisions; revised copies provided to Department of Revenue.

County assessors shall maintain the tax maps in the manner provided in instructions and guidelines provided by the Department of Revenue and the Property Valuation Training and Procedures Commission. 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 Revenue. Map revisions made between the first day of January and the thirtieth day of June shall be provided to the Department of Revenue no later than the first day of August of the same calendar

year. Revisions made between the first day of July and the thirty-first day of December shall be provided immediately.

(NOTE: The purpose of this bill is to set forth the procedures for the sale of tax maps by counties based upon the legislative rule for tax map sales.

This article is new; therefore, strike-throughs and underscoring have been omitted.)