DECEMBER

TENTATIVE AGENDA LEGISLATIVE RULE-MAKING REVIEW COMMITTEE Monday, December 4, 2000

9 a.m. to 11 a.m.

Senate Judiciary Committee Room, W-208

- Approval of Minutes November 12 and 13, 2000.
- 2. Review of Legislative Rules:
 - a. Tax Commissioner

Valuation of Percentage of Completion of Improvements and Infrastructure Development in a Recorded Plan or Plat, 110CSR4

b. Office of Air Quality

To Prevent and Control Air Pollution from Combustion of Refuse, 45CSR6

- C. Division of Health
 Specialized Multipatient Medical Transport, 64CSR29
- d. Division of Health

 Body Piercing Studio Business, 64CSR80
- e. Division of Health
 Needlestick Injury Prevention, 64CSR82
- f. Board of Veterinary Medicine Schedule of Fees, 26CSR6
- g. Board of Architects
 Registration of Architects, 2CSR1
- h. Board of Architects
 Fees for Registration of Architects, 2CSR3
- i. Board of Examiners for Speech-Language Pathology and Audiology
 Rules Governing the Licensure of Speech-Language Pathology and Audiology, 29CSR1
- j. Radiologic Technology Board of Examiners
 Rules and Regulations of the West Virginia Board of Examiners
 of Radiologic Technology, 18CSR1

- k. Office of Air Quality

 NOx Budget Trading Program as a Mosna of
 - NOx Budget Trading Program as a Means of Control and Reduction of Nitrogen Oxides, 45CSR1
- 1. Office of Air Quality
 Emission Standards for Hazardous Air Pollutants Pursuant to
 40 CFR Part 61, 45CSR15
- m. Office of Air Quality
 To Prevent and Control Emissions From Municipal Solid Waste Facilities, 45CSR23
- n. Office of Air Quality
 To Prevent and Control Air Pollution from Hazardous Waste
 Treatment, Storage or Disposal Facilities, 45CSR25
- o. **Office of Air Quality**Emission Standards for Hazardous Air Pollutants For Source
 Categories Pursuant to 40 CFR Part 63, 45CSR34
- p. Office of Waste Management
 Waste Tire Management Rule, 33CSR5
- 3. Other Business

9 a.m. to 11 a.m.

<u>Committee</u> (Code §29A-3-10)

Earl Ray Tomblin ex officio nonvoting member

Robert "Bob" Kiss ex officio nonvoting member

Senate

Anderson, Vice Chairman

Hunt, Chairman Absent
Linch, Vice Chairman Absent
Compton
Jenkins Absent

House

Minard Snyder

Ross, Chairman

Jenkins Faircloth

Unger Minear

Riggs

Absent

The meeting was called to order by Mr. Ross, Co-Chairman.

The minutes of the November 12 and 13, 2000, meetings were approved.

Debra Graham, Committee Counsel, explained that the rule proposed by the *Tax Commissioner-Valuation of Percentage of Completion of Improvements and Infrastructure Development in a Recorded Plan or Plat, 110CSR4*, had been moved to the foot of the agenda at the Committee's November 12, 2000, meeting. She also explained that the interested parties had met and had come to an agreement on several areas of disagreement. Jerry Knight, Director of the Property Tax Division, explained the agreed upon proposed modifications and responded to questions. Beth Tomlinson, representing the West Virginia Home Builders Association, stated that she agrees with the proposed modifications.

Mr. Snyder moved that the Committee accept the agreed to proposed modifications. The motion was adopted.

Mr. Snyder moved that the proposed rule be approved as modified. The motion was adopted.

Ms. Graham reviewed her abstract on the rule proposed by the *Division of Health-Specialized Multipatient Medical Transport*, 64CSR29, and stated that the Division has agreed to technical modifications.

Mr. Anderson moved that the proposed rule be approved as modified. The motion was adopted.

- Ms. Graham explained the rule proposed by the *Division of Health-Body Piercing Studio Business*, 64CSR80, and stated that the Division has agreed to technical modifications. Ron Forren, from Environmental Health Services, responded to questions from the Committee.
- Mr. Anderson moved that the proposed rule be approved as modified. The motion was adopted.
- Ms. Graham reviewed her abstract on the rule proposed by the *Division of Health-Needlestick Injury Prevention*, 64CSR82, and stated that the Division has agreed to technical modifications.
- Mr. Anderson moved that the proposed rule be approved as modified. The motion was adopted.
- Ms. Graham explained the rule proposed by the **Board of Veterinary Medicine-Schedule of Fees**, **26CSR6**, and stated that the Board has agreed to technical modifications. Wanda Goodwin, Executive Director of the Board, responded to questions from the Committee.
- Mr. Anderson moved that the proposed rule be approved as modified. The motion was adopted.
- Ms. Graham reviewed her abstract on the rule proposed by the **Board of Architects-Registration of Architects**, **2CSR1**, and stated that the Board has agreed to technical modifications.
 - Ms. Minear moved that the proposed rule be approved as modified. The motion was adopted.
- Ms. Graham explained the rule proposed by the *Board of Architects-Fees for Registration of Architects*, 2CSR3, and stated that the Board has agreed to technical modifications.
- Ms. Compton moved that the proposed rule be approved as modified. The motion was adopted.
- Ms. Graham reviewed her abstract on the rule proposed by the **Board of Examiners for Speech-Language Pathology and Audiology-Rules Governing the Licensure of Speech-Language Pathology and Audiology, 29CSR1**, and stated that the Board has agreed to technical modifications.
- Mr. Anderson moved that the proposed rule be approved as modified. The motion was adopted.
- Ms. Graham explained the rule proposed by the Radiologic Technology Board of Examiners-Rules and Regulations of the West Virginia Board of Examiners of Radiologic Technology, 18CSR1, and stated that the Board has agreed to technical modifications. Grady Bowyer, Executive Director of the Board, responded to questions from the Committee.
- Mr. Unger moved that the proposed rule be laid over until the Committee's next meeting. The motion was adopted.

Joseph Altizer, Associate Counsel, reviewed his abstract on the rule proposed by the Office of Air Quality-NOx Budget Trading Program as a Means of Control and Reduction of Nitrogen Oxides, 45CSR1, and stated that the Agency has agreed to technical modifications. John Benedict, Deputy Chief of the Office of Air Quality, responded to questions from the Committee.

Mr. Anderson moved that the proposed be approved as modified. The motion was adopted.

Mr. Altizer explained the rule proposed by the Office of Air Quality-Emission Standards for Hazardous Air Pollutants Pursuant to 40 CFR Part 61, 45CSR15.

Mr. Faircloth moved that the proposed rule be approved. The motion was adopted.

Mr. Altizer reviewed his abstract on the rule proposed by the Office of Air Quality-To Prevent and Control Emissions From Municipal Solid Waste Facilities, 45CSR23.

Mr. Snyder moved that the proposed rule be approved. The motion was adopted.

Mr. Altizer explained the rule proposed by the Office of Air Quality-To Prevent and Control Air Pollution from Hazardous Waste Treatment, Storage or Disposal Facilities, 45CSR25, and stated that the Agency has agreed to technical modifications.

Mr. Snyder moved that the proposed rule be approved as modified. The motion was adopted.

Mr. Altizer reviewed his abstract on the rule proposed by the Office of Air Quality-Emission Standards for Hazardous Air Pollutants for Source Categories Pursuant to 40 CFR Part 63, 45CSR34.

Mr. Anderson moved that the proposed rule be approved. The motion was adopted.

Mr. Altizer explained the rule proposed by the Office of Air Quality-Waste Tire Management Rule, 33CSR5, and stated that the Agency has agreed to technical modifications.

Mr. Snyder moved that the proposed rule be approved. The motion was adopted.

The meeting was adjourned.



STATE OF WEST VIRGINIA STATE TAX DEPARTMENT

CECIL H. UNDERWOOD GOVERNOR

MEMORANDUM

JOSEPH M. PALMER COMMISSIONER

November 15, 2000

VIA FAX

TO:

The Honorable Herb Snyder West Virginia State Senate

and

Ms. Beth Thomasson

Executive Director

WV Homebuilders Association

FROM:

Jerry A. Knight

Director

JAK.

Property Tax Division

RE:

Compromise language to proposed Legislative Rule § 110 CSR 4

Attached, as you requested, is language modifying proposed Rule Title 110 Series 4 that was discussed in our meeting of November 14, 2000. As I will be in and out of the office in meetings most of today, I have provided the language modifications and I have left Section 4.4.1 Examples blank. If the attached meets with the approval of all concerned we can then decide whether to have examples or to leave this area out the proposed rule. Please review the attached and provide comments/recommendations regarding same.

If after review of the information herein contained you should have questions, please advise.

JAK/psp

Attachment

CC:

Joseph M. Palmer

State Tax Commissioner

Robert A. Hoffman Director, Legal Division

> **Property Tax Division** P.O. Box 2389, Charleston, West Virginia 25328-2389

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2.4 Comparable Lots – Lots contained in a filed plan or plat that are similarly situated and developed to or whose selling price has been adjusted to render them similarly situated and developed, to other lots, the value of which are being estimated for property tax purposes.

Renumber remaining definitions in Section 2.

- 4.1. The assessor or Tax Commissioner shall value the remaining lots in a recorded plan or plat using a cost method of the valuation procedures as described in this Section. The assessor or Tax Commissioner shall use the value of the raw land and any costs associated with determine the percentage of completion of improvements or infrastructure development that is in place as of the assessment date each year. The assessor or Tax Commissioner shall obtain the data necessary to value the remaining lets reflecting the most probable selling price of comparable lots as that term is defined in Section 2.4 of this Rule. The most probable selling price of comparable lots will then be multiplied by the percentage of completion of improvements and infrastructure development to yield the appraisal value of the remaining lots.
- 4.2 The raw land shall be valued at the same use as in the preceding year, unless the use has changed as of the assessment date. In the case of a sale of raw land, the assessor may use the purchase price of the raw land, if comparable to other similar raw land sales, for the valuation of the property. If the use, as of the assessment date, has changed to a use other than the use contemplated in the filed plan or plat or the designated proposed land use established by a county or municipal planning authority, the raw land shall be valued based upon it's use as of the assessment date.
- 4.3 In the absence of the availability of data reflecting the selling price of comparable lots, the total expended costs or a percentage of expended costs associated with the development of the potential use as designated in the recorded plan or plat shall be added to the raw land value, yielding the value of the remaining lots.
- 4.4 The assessor shall annually review the percentage of completion of the improvements and infrastructure development. The property owner shall report on a supplement to the property tax return, the supplement being considered as part of the property tax return, the total estimated cost of improvements and the amount of the estimated costs expended and in-place as of the assessment date. The assessor shall determine, from information on the supplement to the property tax return and his or her physical review, the percentage of completion as of the assessment date. This percentage of completion shall be applied to the sest of the improvements and infrastructure development most probable selling price of comparable lots when available. The value obtained shall be added to the value assigned the raw land and the sum is the appraised value of the remaining lots. In the absence of the availability of data reflecting the most probable selling price of comparable lots, the percentage of

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completion as of the assessment date shall be applied to the total cost of the improvements and infrastructure development. The value obtained shall be added to the value assigned to the raw land and the sum obtained shall be the appraised value of the remaining lots.

4.4.1. Examples:

- When the assessor does not have the cost of improvements and infrastructure development, the assessor may use comparable recorded plans or plats with property of similar potential use as a guide. The assessor shall determine the percentage of completion in the same manner as if costs were known.
- The assessor shall in no instance value the remaining unsold lots as 4.6 managed timberland. The classification of recorded lots shall not change from Class III or Class IV to Class II until a developed lot or parcel is used and occupied by the owner thereof exclusively for residential purposes.

DECEMBER INTERIM ATTENDANCE Legislative Interim Meetings

December 3, 4 and 5, 2000

Monday, December 4, 2000

9:00 - 11:00 a.m.	Legislative Rule-Making Review Committee		
Earl Ray Tomblin, ex officio nonvoting member	Robert S. Kiss, ex officio nonvoting member		
Senate	<u>House</u>		
Ross, Chair Anderson, Vice Chair Minard Snyder Unger Minear	Hunt, Chair Linch, Vice Chair Compton Jenkins Faircloth Riggs		

I certify that the attendance as noted above is correct.

Staff Person

Terri Anderson

TENTATIVE AGENDA LEGISLATIVE RULE-MAKING REVIEW COMMITTEE

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Tax Commissioner

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Division of Health Body Piercing Studio Business, 64CSR80

Approved Division of Health as modified Needlestick Injury Prevention, 64CSR82

Board of Veterinary Medicine

Schedule of Fees, 26CSR6

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Board of Architects

Registration of Architects, 2CSR1

Board of Architects

Fees for Registration of Architects, 2CSR3

Board of Examiners for Speech-Language Pathology Audiology

Rules Governing the Licensure of Speech-Language Pathology and Audiology, 29CSR1

Radiologic Technology Board of Examiners

Rules and Regulations of the West Virginia Board of Examiners mechng of Radiologic Technology, 18CSR1

Approved it

Office of Air Quality

NOx Budget Trading Program as a Means of Control and Reduction of Nitrogen Oxides, 45CSR1

Approved ()

Office of Air Quality

Emission Standards for Hazardous Air Pollutants Pursuant to 40 CFR Part 61, 45CSR15

Approved O

Office of Air Quality

To Prevent and Control Emissions From Municipal Solid Waste Facilities, 45CSR23

Approved of

Office of Air Quality

To Prevent and Control Air Pollution from Hazardous Waste Treatment, Storage or Disposal Facilities, 45CSR25

Approved (1)

Office of Air Quality

Emission Standards for Hazardous Air Pollutants For Source Categories Pursuant to 40 CFR Part 63, 45CSR34

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Office of Waste Management

Waste Tire Management Rule, 33CSR5

3. Other Business

:	Monday, December 4, 2000				
	9:00 - 11:00 a.m. Earl Ray Tomblin, ex		Legislative Rule-Making Review Committee Robert S. Kiss, ex officio nonvoting member House		<u>ittee</u>
officio nonvoting member					
	<u>Senate</u>				
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