

# WEST VIRGINIA CODE: §11-1B-9

## **§11-1B-9. Agreements by owner, Tax Commissioner and assessor; stipulations; agreed values to be used as appraised values.**

(a) At any time prior to the rendering of a decision by the county commission pursuant to section eight of this article, if the Tax Commissioner concludes that the appraised value of any property is incorrect or improper because of a clerical error or error of fact or mistake occasioned by inadvertence or an unintentional act as distinguished from errors or mistakes resulting from the exercise of judgment, the Tax Commissioner may correct such error or mistake and give notice thereof to the property owner, the appropriate assessor, county commission and sheriff of the county wherein the property is assessed for ad valorem tax purposes.

(b) If after receipt of the copy of the owner's petition for review before the county commission, the Tax Commissioner determines that the facts set forth by the property owners in his or her petition are correct, the Tax Commissioner may modify such value accordingly. The commissioner shall notify the owner or owners of his or her action as well as the appropriate assessor, county commission and sheriff, and in such notice shall include a new appraised value. If the owner agrees to such new appraised value he or she shall so notify the Tax Commissioner and the county commission. The county commission shall enter its order adopting such value as the appraised value of the property for ad valorem tax purposes. If the owner further objects to the new appraised value arrived at by the Tax Commissioner, he or she shall forthwith so inform the Tax Commissioner and the county commission, setting forth his or her reasons therefor, and the matter shall proceed to final conclusion as provided for in section eight of this article.

(c) Nothing in this section shall prevent the owners, the Tax Commissioner, any intervenors, the assessor or any of them from stipulating any issue or issues included in the review, nor shall any provision of this article or other provision of law prevent such parties from agreeing upon a settlement of the matters and jointly recommending to the county commission such agreements and stipulations which may be accepted or rejected by the county commission. If accepted, such agreements or stipulations shall be entered by the county commission in the manner provided in subsection (d) of this section. If the county commission rejects the agreement it shall so inform the parties and proceed with the hearing.

(d) Any agreement reached or stipulation agreed upon pursuant to this section or authorized thereby shall be presented by the parties in open hearing before the county commission or be filed with the county commission in writing to be jointly agreed upon by the parties and to be made available for public inspection. Such presentation or writing shall include the reasons or rationale for the agreement or stipulation, and the county commission shall set forth the same in brief form in any order ratifying or confirming the same. Any agreement reached or stipulation agreed upon which shall have the direct effect of fixing the value of

any property shall not be entered or accepted by the county commission and entered of record as finally fixing such value until a period of five days shall have elapsed since the day of presentation, nor shall the same be the subject of objection thereafter.