

## **WEST VIRGINIA CODE: §11-11-34**

### **§11-11-34. Appointment of special appraisers.**

The Tax Commissioner may employ special appraisers for the purpose of determining the value of any property which is, or is believed by the Tax Commissioner to be, subject to the tax imposed by this article. Such special appraisers shall be paid such compensation as the Tax Commissioner deems proper.

WV Legislature