WEST VIRGINIA CODE: §11-1A-1

§11-1A-1. Tax Commissioner to appraise property to ascertain value; relating reappraisal to specified base year; powers and duties of Tax Commissioner regarding statewide reappraisals.

(a) In conducting the reappraisals of property mandated by the West Virginia Constitution and required by this article, the Tax Commissioner shall appraise all property so as to ascertain the value thereof for assessment purposes, relating such reappraisal to a specified base year in a manner which is uniform for all classes of property and all counties.

(b) It shall be the duty of the Tax Commissioner to see that the laws concerning the periodic statewide appraisal of property are faithfully enforced. He shall prepare all proper forms and books for the use and guidance of appraisers and assessors, and shall perform all such other duties as may be required by law. He shall from time to time visit the several counties and shall inspect the work of the appraisers and the several assessors and shall confer with them respecting such work for the future. In such conference, or by writing or otherwise, he may inquire into the proceedings of any such officer, make to him such suggestions respecting the discharge of his duty as may seem proper, and give such information and require such action as will cause all property subject to ad valorem property taxation to be appraised at its market value.

(c) The Tax Commissioner may appoint competent persons to appraise property values, and may employ experts to examine and report upon the different kinds and classes of property in the state, with a view to ascertaining the value thereof for appraisal and assessment purposes, to the end that he may furnish to county assessors, county commissions and the state board of public works more accurate information, and more effectively aid and supervise the assessors and the county commissions in their work of assessment and valuation of property for purposes of taxation.

(d) Upon the application of any officer concerned with the assessment or collection of taxes, the Tax Commissioner shall, as to any matter specified by such officer, make like suggestions and give like information. In case of the failure of any appraiser or assessing officer in the discharge of any duty imposed upon him by law, the said commissioner shall, after due notice to any such assessor or collecting officer, proceed to enforce such penalty as may be provided by law, including, in any proper case, the removal of such officer, and to that end the commissioner is authorized to appear before any court or tribunal having jurisdiction. In any proceeding to enforce a penalty, if a hearing for an assessor or collecting officer is not otherwise provided by law, then such assessor or collecting officer shall be afforded a hearing by the Tax Commissioner in accord with the provisions of article five, chapter twenty-nine-a of this code. The commissioner may cause the violation of any law respecting the appraisal of property subject to ad valorem property taxation to be prosecuted. He may also be heard before any court, council or tribunal, in any proceeding in which an abatement of taxes is sought. The commissioner shall, inter alia, have the power to

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accept bids, award contracts, requisition funds appropriated for his expenditure, and require the cooperation of other state and local officials. In awarding such contracts the Tax Commissioner shall require that provision be made for such indemnity, bond or contract of insurance as will be sufficient, in the Tax Commissioner's judgment, to hold the state harmless.

(e) For the efficient administration of the powers vested in the Tax Commissioner by this section, the commissioner shall have the power to issue subpoenas and subpoenas duces tecum, and compel the attendance of witnesses and the production of books, papers, records, documents and testimony at the time and place specified. Every such subpoena and subpoena duces tecum shall be served at least fifteen days before the return date thereof by personal service made by any person over eighteen years of age. Service of subpoenas and subpoenas duces tecum shall be the responsibility of the commissioner. Any persons, except a person in the employ of the state Tax Department, who serves any such subpoena or subpoena duces tecum shall be entitled to the same fee as sheriffs who serve witness subpoenas for the circuit courts of this state. Upon motion made promptly, and in any event before the time specified in a subpoena or subpoena duces tecum for compliance therewith, the circuit court of the county in which the person upon whom any such subpoena or subpoena duces tecum was served resides, has his or its principal place of business or is employed, or the circuit court of the county in which any such subpoena or subpoena duces tecum was served, or the judge of any such circuit court in vacation, may grant any relief with respect to any such subpoena or subpoena duces tecum which any such circuit court, under the "West Virginia Rules of Civil Procedure for Trial Courts of Record," could grant, and for any of the same reasons, with respect to any such subpoena or subpoena duces tecum issued from any such circuit court. In case of disobedience or neglect of any subpoena or subpoena duces tecum served on any person, or the refusal of any witness to testify to any matter regarding which he may be lawfully interrogated, the circuit court of Kanawha County or of the county in which such person resides, has his or its principal place of business or is employed, or the judge thereof in vacation, upon application by the commissioner shall compel obedience by attachment proceedings for contempt as in the case of disobedience of the requirements of a subpoena or subpoena duces tecum issued from circuit court or a refusal to testify therein. Witnesses subpoenaed under this subsection shall testify under oath or affirmation.

(f) The Tax Commissioner may prescribe all necessary forms and promulgate such rules and regulations as he believes necessary to carry out and enforce the provisions of this article. Such rules and regulations shall be subject to the provisions and requirements of the state administrative procedures act in chapter twenty-nine-a of this code: Provided, That all rules and regulations of the Tax Commissioner regarding ad valorem property taxes presently in effect on the effective date of this article shall remain in full force and effect until amended or repealed by the commissioner in the manner prescribed by law, or abrogated by the enactment of this article or other statutory provisions of this code.

(g) The Tax Commissioner is hereby directed to cooperate with the Joint Committee on Government and Finance of the Legislature in its review, examination and study of the

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implementation of the property tax limitation and homestead exemption amendment of 1982, section one-b, article ten of the Constitution of West Virginia, and any other similar studies which may arise under the authority granted to the Joint Committee on Government and Finance under the provisions of section three-b, article three, chapter four of this code. The Tax Commissioner shall continuously monitor and enforce the requirements of this article relating to the employment qualifications of employees of the state and its designated agents, and at least quarterly shall ascertain whether such requirements are being met and report thereon to the Joint Committee on Government and Finance. Not less than monthly, the Tax Commissioner shall report to the Joint Committee on Government and Finance or its designated subcommittee on any matters considered or action taken by the West Virginia appraisal control and review commission, or any matters relating to the reappraisal otherwise pertinent or of interest to the Joint Committee on Government and Finance. On or before January 15, 1984, the Tax Commissioner shall report to the Joint Committee on Government and Finance on the benefits, desirability and disadvantages, as well as the alternative methods available, for the possible implementation of section fifty-three, article VI of the Constitution of West Virginia, the forestry amendment.

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