

# WEST VIRGINIA CODE: §11-1A-12

## **§11-1A-12. Division of functions between the Tax Commissioner and assessor; local exceptions to value; revisions by Tax Commissioner; participation by assessor in hearings and appeals.**

(a) It is the intent of the Legislature that in carrying out the appraisal functions required by this article, the Tax Commissioner shall utilize the county assessors and their employees. The county clerk shall prepare a list of all transfers of real property recorded during the calendar year one thousand nine hundred eighty-three for which payment of the excise tax on the privilege of transferring real property, required by article twenty-two of this chapter was required, and forward such list to the Tax Commissioner during the second month following such transfers' recording with the clerk of the county commission. The assessor shall review the landbooks for his county for the tax year one thousand nine hundred eighty-three and one thousand nine hundred eighty-four, and shall prepare a written property description of every parcel of real property not previously described on a property record card provided to the assessor by the Tax Commissioner under the provisions of section eleven, article nine-a, chapter eighteen of this code. The assessors may compile lists of comparable property sales and recommend appraisal values with respect to any property in their districts to which the Tax Commissioner shall give consideration when he fixes values for such property for reappraisement purposes to the extent such recommended values are supported by competent evidence.

(b) In each county during the reappraisal function, the Tax Commissioner shall designate a tax department employee as the coordinator of reappraisal functions among the commissioner's personnel, the commissioner's designated agents, and the assessor's personnel so as to ensure that the resulting appraisal shall be complete, equal and uniform. In each county, the Tax Commissioner or his designated agent shall prepare a description of the number, job description and minimum qualifications of personnel needed to accomplish the reappraisal, other than permanent employees of the Tax Commissioner or employees of the assessor. The Tax Commissioner or his designated agent shall employ qualified individuals to fill the positions giving first preference to persons registered with the Bureau of Employment Programs' job service program, but all such persons shall be residents of the county, or if the Tax Commissioner finds it necessary for efficiency, any contiguous county, or if none be available, the state. The Tax Commissioner shall make reasonable efforts to assure that the additional employment required by this article is allocated equitably among the several counties, with attention to the level of unemployment in and the population of each county.

(c) To the extent that the Tax Commissioner concludes that assessors and local employees have overemphasized or underemphasized local aspects in determining value, the Tax Commissioner may revise information concerning such values so as to achieve uniformity in the statewide reappraisal: Provided, That in any hearings or appeals under the provisions of

this article the assessor or employee who participated in the gathering of such information may be a competent witness as to how tentative values were arrived at in the process of reappraisal before any such revision.

WV Legislature