WEST VIRGINIA CODE: §11-1A-13

§11-1A-13. Assurance of fair treatment.

The Tax Commissioner shall require that his employees and any designated agent visit each parcel of land to be reappraised and perform other functions to assure a competent appraisal.

Upon any visit to land, no such employee, agent or employee of the agent shall enter into a dwelling house or the curtilage thereof, if any, unless the employee or agent shall give written notice to an adult person then present of the right of residents thereof to refuse such entry, nor insist upon entry upon any other land except at reasonable times, nor in any manner harass a person for refusing such entry or refusing entry at an unreasonable time, nor in any other manner intentionally harass or abuse any person incident to any such visit.

The Tax Commissioner shall assure that his employees and agents afford to all taxpayers before he certifies the reappraisal reasonable opportunity to review and comment in writing upon the accuracy of all real property descriptions and other reappraisal property listings and use reasonable means to resolve differences in such descriptions and listings, including informal hearings, reinspections where indicated, and written notice to any aggrieved taxpayer of the results of such review.

Failure to comply with requirements of this section shall not be construed to invalidate a reappraisal value once determined and certified by the commissioner but upon any appeal or review of such certified reappraisal any evidence obtained in violation of the requirements of this section may be excluded unless corroborated.

The Tax Commissioner shall assure that his employees and agents maintain written records of all changes made in property descriptions or values by reason of informal reviews with taxpayers and all visits to land, including the dates thereof, names of participating persons present and a fair summary of the reasons for any changes. Such records shall be subject to inspection and production in any consideration of the propriety of the appraised value and may be admissible in evidence if otherwise probative upon the issue under consideration.

WV Legislature