

## WEST VIRGINIA CODE: §11-1A-14

### **§11-1A-14. Release of results of statewide reappraisal; legislative rule regarding changes in quality or quantity of property; publication and certification of statewide reappraisal.**

(a) As the Tax Commissioner completes the appraisal process he may make the information concerning the reappraised values available, either upon request or by notice as hereinafter provided for in this article: Provided, That no such information shall be made available by the Tax Commissioner unless and until the same information is available throughout the assessment district for all property within the same class or species as the particular property for which appraisal values are to be made available.

(b) On or before September 1, 1984, the Tax Commissioner shall propose a legislative rule for submission to the Legislature pursuant to the provisions of article three, chapter twenty-nine-a of this code which rule shall describe in detail the method whereby the Tax Commissioner will adjust appraised values determined by the statewide reappraisal on account of substitutions, accretions, improvements, additions, replacements, destructions, removals, casualties, acts of God, waste or any like occurrences.

(c) At the time of making available information as to appraised value as provided for in this section which shall not be later than March 31, 1985, the Tax Commissioner shall certify and publish such results for use when directed by the Legislature. As certifications are made and notice is given to taxpayers as provided for in section sixteen of this article, request for review, hearing and appeal under said section may proceed notwithstanding the fact that the statewide reappraisal is not completed for all classes and species of property in all counties of the state. However, none of the appraised values ascertained during the course of the statewide reappraisal of property shall be utilized for assessment purposes unless and until the statewide reappraisal is completed for all classes and species of property in all counties and the use of the results have been directed by the Legislature.

(d) Inasmuch as it is the intent of the Legislature that the Tax Commissioner concentrate his reappraisal efforts upon the first statewide reappraisal until it is completed, and because prior reappraisal methods and results may not be wholly consistent with the methods and results of the statewide reappraisal, the Tax Commissioner shall not complete, deliver or certify appraisals of nonutility real property and nonutility personal property under the provisions of section eleven, article nine-a, chapter eighteen of this code, after the effective date of this article and prior to the completion, publication and certification of the first statewide reappraisal under this article: Provided, That the Tax Commissioner shall not be precluded from correction of prior appraisals under the provisions of current or prior law, but this proviso shall not be construed to avoid the other provisions of this paragraph.