

## **WEST VIRGINIA CODE: §11-1A-15**

### **§11-1A-15. Appraisal of property; lists to county officials.**

(a) All real property assessed, or which should have been assessed, as of July 1, 1983, and all property described and listed pursuant to section four of this article, shall be appraised by the Tax Commissioner at its value as defined in this article, in order that the Tax Commissioner may comply with the requirement of section one of this article.

(b) As appraisals are completed and notices given in accordance with the provisions of section sixteen of this article, lists of the property appraised, the owners and valuations shall be delivered to the assessor, the county commission and the sheriff of the county wherein the appraised property is liable to assessment.