WEST VIRGINIA CODE: §11-1A-21

§11-1A-21. Electronic data processing system network for property tax administration.

(a) The Tax Commissioner shall devise and cause to be established a statewide electronic data processing system network, to facilitate administration of the ad valorem property tax on real and personal property, through the timely sharing of property tax information among county assessors and the Tax Commissioner.

(b) Each county shall lease, at its expense, the data processing equipment required by the commissioner to be located in each county. Additionally, each county shall provide, at its expense, the necessary staffing and operating personnel and all other necessary facilities, including telephone and other communications equipment, to allow on-line interaction with the host computer or such other computer as the commissioner may designate. Each county shall be charged by the commissioner for its proportionate share of the cost for use of the host computer and other related services. Such data processing and communications equipment must be installed and tested and county personnel trained to use the equipment on or before July 1, 1985.

(c) To ensure equipment compatibility and the efficient operation and maintenance of the statewide electronic data processing system network, the commissioner shall select and may, from time to time, change equipment suppliers at the state and any county level. All equipment for the system shall be acquired under the purchasing procedures specified in article three, chapter five-a of this code.

(d) The commissioner may promulgate reasonable rules governing the operation of the statewide electronic data processing system network. Such rules shall, at a minimum, specify that each assessor shall enter all changes in the description, status, classification and value not later than the calendar month following the month during which the changes took place. The rules shall provide for thorough and adequate safeguards to prevent unauthorized access to the system network and the database. The commissioner shall make available to every taxpayer, upon his request, through the system, the description and appraised value of each parcel valued and the method used in determining the appraised value. The system shall be capable of providing for the assessment of each parcel and item of property at sixty percent of its appraised value and for the phasing-in of the first statewide reappraisal, as to each parcel and item of property and the phasing-in of any subsequent reappraisal as may be authorized by the Legislature.

(e) County assessors shall convert or cause to be converted, at county expense, any current assessment information not in the data files of the Tax Commissioner for purposes of the first statewide reappraisal and the preparing of a system of assessments utilizing the results of the reappraisal, to be phased in as required in section twenty-two of this article. Such conversion shall be completed on or before July 1, 1985.

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(f) The commissioner may offer to county sheriffs, as an optional service, a uniform computerized property tax billing and accounting system using the assessed values and taxpayer information generated through the statewide system. Each sheriff using such optional services shall be charged the proportionate cost for use of the host computer and related services and materials, which charge shall be paid by the county commission.

(g) The commissioner is hereby specifically authorized and empowered to enter into such contracts as may be necessary and for which funds may be available to establish the electronic data processing system provided for in this section.

(h) The cost of any service or act performed by the commissioner under the provisions of this section shall be paid by the county commission of the county for which the service or act was provided. The cost of any service or act shall be the actual cost and expense incurred by the commission to provide the service or act. The commissioner shall render to the county commission a statement of the costs as soon after the same were incurred as practicable. It shall be the duty of the county commission to allow the same and to cause it to be paid promptly in the manner that other claims and accounts are allowed and paid and the amount owed to the Tax Commissioner shall constitute a debt due the state which may be satisfied from any money owed the county commission by the state for any reason.

(i) Payments received for the cost of services or acts performed by the commissioner under this system shall be deposited in a revolving fund which shall be known as the "county tax fund," hereby created in the state Treasurer's office.

(j) As used in this section, the following terms mean:

(1) "System" means the statewide electronic data processing system network for administration of the ad valorem property tax on real and personal property provided for in this section.

(2) "Electronic data processing" means the use of the computer for operations which include the storing, retrieving, sorting, merging, calculating and reporting data for use in preparing assessment rolls, tax list, tax bills and other reports for use in property tax administration.

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