WEST VIRGINIA CODE: §11-1A-23

§11-1A-23. Confidentiality and disclosure of property tax returns and return information; offenses; penalties.

(a) Secrecy of returns and return information. -- Property tax returns and return information filed or supplied pursuant to this article and articles three, four, five and six of this chapter and information obtained by subpoena or subpoena duces tecum issued under the provisions of this article shall be confidential and except as authorized in this section, no officer or employee of the state Tax Department, county assessors, county commissions and the board of public works shall disclose any return or return information obtained by him or her, including such return information obtained by subpoena, in any manner in connection with his or her service as such an officer, member or employee: Provided, That nothing herein shall make confidential the itemized description of the property listed, in order to ascertain that all property subject to assessment has been subjected to appraisal: Provided, however, That the commissioner and the assessors shall withhold from public disclosure the specific description of burglar alarms and other similar security systems held by any person, stocks, bonds and other personal property held by a natural person, except motor vehicles and other tangible property utilized publicly, and shall withhold from public disclosure information claimed by any taxpayer to constitute a trade secret or confidential patent information: Provided further, That such property descriptions withheld from public disclosure shall be subject to production and inspection in connection with any review, protest or intervention in the appraisal or assessment process, under such reasonable limitations as the board of review, board of equalization and review or court shall require. The term officer or employee includes a former officer, member or employee.

(b) Disclosure. -- (1) Information made confidential by subsection (a) of this section shall be open to inspection by or disclosure to officers, members and employees of the state Tax Department, county assessors, county commissions, county sheriffs, municipal financial officers and to members of the board of public works whose official duties require such inspection or disclosures for property tax administration purposes. Disclosure may be made to persons, or officers or employees thereof, who are employed by the State Tax Commissioner by contract or otherwise, provided such person, or officer or employee thereof, shall be subject to the provisions of this section as fully as if he or she was an officer or employee of the state Tax Department. Information made confidential by subsection (a) of this section shall be open to inspection by the property owner providing such information and to his or her duly authorized representative.

(2) Information made confidential by subsection (a) of this section may be disclosed in a judicial or administrative proceeding to collect or ascertain the amount of tax due, but only if: (i) The taxpayer is a party to the proceedings or; (ii) such return information directly relates to a transactional relationship between a person who is a party to the proceeding and the taxpayer which directly affects the resolution of an issue in the proceeding.

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(c) Reciprocal exchange. -- The Tax Commissioner may permit the proper officer of the United States, or the District of Columbia, or any other state, or his or her authorized representative, to inspect reports, declarations or returns filed with the Tax Commissioner or may furnish to such officer or representative a copy of any such document provided such other jurisdiction grants substantially similar privileges to the Tax Commissioner or to the Attorney General of this state.

(d) Penalties. -- Any officer, member or employee of the state Tax Department, county assessors, county commissions, county sheriffs, municipal financial officers and the board of public works who violates this section shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than $1,000 or imprisoned for not more than one year, or both, together with the costs of prosecution.

(e) Limitations. -- Any person protected by the provisions of this article may, in writing, waive the secrecy provision of this section for such purpose and such period as he or she shall therein state, and the officer with whom such waiver is filed, if he or she so determines may thereupon release to designated recipients such taxpayer's return or other particulars filed under the provisions of the tax articles administered under the provisions of this article.

This section shall not be construed to prohibit the publication or release of statistics so classified so as to prevent the identification of particular reports and the items thereof nor to prevent the publication and release of assessments and appraised values of property.

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