

# **WEST VIRGINIA CODE: §11-1A-24**

## **§11-1A-24. Creation and use of appraisal manual.**

The Tax Commissioner shall develop, or cause to be developed, appraisal manuals for all species of property, for use in making statewide reappraisals. These manuals shall be used by the Tax Commissioner, county assessors, county commissions, the board of public works and any property appraisal firm or firms employed to assist in making statewide reappraisals. These manuals shall, at a minimum: (1) Provide guidelines for determining the appraised value of all species of property that are consistent with this article; (2) establish work procedures; and (3) promote uniformity of approach to tasks. The Tax Commissioner and his designated agents shall consult with each of the county assessors in the preparation of all such manuals.