

## WEST VIRGINIA CODE: §11-1A-28

### **§11-1A-28. Review appraisal requirements; qualifications of review appraisers with respect to residential property; review appraisers to be competent witnesses.**

In the conduct of mass appraisal of residential real property the Tax Commissioner shall assure that the person who evaluates the collected data with respect to any parcel of real property subject to such appraisal and visits the property for the purpose of reviewing such data, actual conditions, and estimated value is in the first instance, with respect to residential property containing eight or fewer dwelling units, a bona fide resident of West Virginia for at least one year prior to employment in such capacity and is a person familiar with the area in which such property is located, including the amenities of the area and general trend of market values over the period during which the trend is required by law to be considered. Such person shall, if qualified under this section, be a competent witness in all proceedings relating to the appraisal of such property, notwithstanding any further review or refinement of the data or other consideration in such appraisement.