

WEST VIRGINIA CODE: §11-1A-29A

§11-1A-29a. Duty of Tax Commissioner, assessors, sheriffs and county commissions in valuation of property.

Except as to hearing and deciding petitions for review by the several county commissions, it shall be the responsibility and duty of the Tax Commissioner to see to the proper and accurate valuation of all property subject to appraisal pursuant to this article or article one-b of this chapter, except for nonutility personal property. It is likewise the duty of the several county assessors, sheriffs and county commissions to assist the Tax Commissioner in his efforts to ascertain the true value of all such property and it is likewise their individual and collective duties to see to the proper and fair valuation of property within their respective counties. It shall be the responsibility and duty of each county assessor to see to the proper and accurate valuation of all nonutility personal property appraised pursuant to this article. The assessor shall review the initial appraisal of such personal property and shall make such adjustments as will render said appraisal equal and uniform. The Tax Commissioner shall provide such necessary guidelines and instructions, in accordance with chapter twenty-nine-a of this code to assessors as will ensure fair and uniform values of such property within each county and among all counties in this state. The Tax Commissioner shall review each assessor's work to ensure that such guidelines and instructions have been uniformly followed. Any changes in appraised values shall be entered into the computer network required by section twenty-one of this article, and notice of such change shall be mailed to the property owner. The failure of any such county official so to do or to carry out his or her duties with respect thereto shall constitute grounds for the removal from office of any such official.