WEST VIRGINIA CODE: §11-1A-8

§11-1A-8. Ascertainment of assessed value as of July 1, 1983.

(a) All real property assessed and listed upon the landbooks in the several counties as of July 1, 1983, and property required to be described and listed pursuant to section four of this article, shall as soon as the same be returned or, if not returned, listed on the landbooks or otherwise identified, be categorized and systematically inventoried by the assessor of the county wherein such property is returned or returnable and by the Tax Commissioner in the case of property returned or returnable to the Tax Commissioner, for the purpose of ascertaining what the previously assessed value for each such item was or would have been as of July 1, 1983.

The information shall be categorized and systematically inventoried in accord with requirements specified by the Tax Commissioner and entered into the statewide data bank established by the Tax Commissioner for such purpose by the officer with whom the return is to be filed. The Tax Commissioner shall provide for the receipt and permanent preservation of the information entered in the data bank under this section and under the provisions of section nine of this article. As to any such property not so assigned a previously assessed value, effort shall be made by the appropriate county assessor to cause a back assessment to be made for the assessment date of July 1, 1983, and subsequent assessment dates thereafter, if such assessment would have been proper as of July 1, 1983, or thereafter, under law applicable to assessments on such dates.

(b) Property which is exempt from taxation under the provisions of section nine, article three of this chapter shall nonetheless be listed pursuant to section four of this article, and categorized and inventoried pursuant to subsection (a) of this section, and the exemption confirmed or not confirmed.

(c) It is the intention of the Legislature in enacting this section to provide a mechanism for determining the previously assessed value of property as that term is used in subsection (D), section one-b, article X of the Constitution of West Virginia, in order that such previously assessed value may be compared with the assessed value of such property following the first statewide reappraisal to determine whether there is a resulting increase which should be allocated over a period of ten years in equal amounts annually, as required by the said Constitutional provision.

WV Legislature