WEST VIRGINIA CODE: §11-1A-9

§11-1A-9. Subsequent alterations in property; economic change.

In determining the previously assessed value of any property under the provisions of section eight of this article or in determining the market value or the assessed value of property as those terms are defined in section three of this article, the appraiser or assessor shall record any information evidencing alterations in the property subsequent to July 1, 1983, including, but not limited to, substitutions, accretions, improvements, additions, replacements, destructions, removals, casualties, acts of God, waste or any like occurrences. The economic impact on the property, whether inflationary or deflationary as to value, shall be noted, but not considered to have an effect upon the previously assessed value.

WV Legislature