WEST VIRGINIA CODE: §11-1B-1

§11-1B-1. Legislative findings and intent.

(a) The Legislature hereby finds that many citizens and taxpayers of this state have the belief that an unacceptable number of errors and misinformation are included within the results of the statewide appraisement of property subject to ad valorem taxes pursuant to the amendment of Article X, Section 1b of the Constitution of West Virginia, adopted in 1982, which belief is sufficient to cast doubt over the results of such reappraisal in the mind of the general public.

(b) The Legislature recognizes that the Constitutionally mandated reappraisal required an unprecedented effort to be expended by the state and counties to identify and establish the value of all the property of this state in a fair, equal and uniform manner. The Legislature also finds that the success of such an ambitious and important program depends in large measure upon public confidence and assurance as to its fairness and accuracy. The revenues produced by ad valorem taxation are vital to county government, public education, and municipalities, and only upon full compliance with the purpose and intent of the Constitutional requirements may our citizens and their representatives determine the appropriate level of ad valorem taxation.

(c) It is therefore the intent of the Legislature to provide a process by which property owners, if they so desire, may inquire of and object to the results of such reappraisement and have the same reviewed and, in the proper cases, adjusted so as to reflect the true value of all property subject to ad valorem taxes prior to the implementation of such reappraisement by the Legislature. It is further intent of the Legislature that to these ends the Tax Commissioner, the several county commissioners, assessors and sheriffs shall expend the maximum efforts to addressing the inquiries and complaints of taxpayers with respect to the reappraisal and in an expeditiously and orderly manner seek to review and ascertain fair and accurate values for all properties.