WEST VIRGINIA CODE: §11-1B-10

§11-1B-10. Property tax appraisement consultants; assignment; duties; recommendations to Tax Commissioner.

As soon as may be practicable after the effective date of this section, the Tax Commissioner may employ four persons as public property tax appraisement consultants to be of assistance to the public and available to it. The Tax Commissioner may assign such persons to any county or area of the state in which their assistance is required. Such consultants shall provide information, guidance, assistance and instructions to any residential, farm or other noncommercial owner or taxpayer regarding real estate and personal property tax appraisement matters. For this purpose, the consultant is authorized (i) to examine and review the records of the assessor, the sheriff and the Tax Commissioner upon request, (ii) to investigate matters of complaint by such residential owners or taxpayers who request his or her assistance, (iii) to make reports and recommendations to the Tax Commissioner with respect to any pertinent information or proposed corrections for consideration by the Tax Commissioner in arriving at the true and correct value of such property as hereinafter provided, and (iv) to act with respect to such other matters as may be of assistance to any such residential owners or taxpayers in understanding and resolving issues concerning such value. Such persons shall be individuals who are experienced in dealing with the public in a congenial and courteous manner and who are knowledgeable with property and property values in the area in which he or she serves.

If at any time the Tax Commissioner determines, based upon, or as a result of, reports of or consultations with the consultants, that a modification or adjustment of the appraised value of any property is indicated, the Tax Commissioner shall so notify the taxpayer, consultant and assessor of the proposed modification or adjustment. If the residential owner shall agree to the proposed modification or adjustment, the Tax Commissioner shall modify or adjust the value accordingly. If the Tax Commissioner disagrees with the recommendations or reports of the consultant, he or she shall immediately so notify the owner and consultant of that fact, and the matter shall be resolved as otherwise provided in this article.

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