WEST VIRGINIA CODE: §11-1B-19

§11-1B-19. Extending the period for hearings in certain cases; limitations; extending period of final determination of certain cases; validation of certain determinations; duty of assessor and Tax Commissioner with respect to certain overvalued or undervalued property; construction of section.

(a) The provisions of section twelve of this article or of any other provision of this article to the contrary notwithstanding, the period during which the final determination by the county commission in any matter upon or in which a petition for review of the appraised value of any taxable property was timely filed under the provisions of either section eight or fifteen of this article or any other provision thereof, was to be finally determined is hereby extended to and through June 1, 1987. The time period during which hearings may be conducted with respect to any such timely-filed petitions for review is hereby extended until and through May 1, 1987, with respect to those matters in which hearings have not been previously concluded prior to the effective date of this section. Further, in any such matter in which the petition for review had been filed timely and in which either the hearing or the final determination or both was held or shall be made after December 1, 1986, such determination shall nonetheless be deemed timely heard or determined for all intents and purposes, including, but not limited to, the intents and purposes of this article.

(b) After the final determination of values has been made in accordance with the provision of subsection (a) of this section and the results certified for use in the tax year for which the ad valorem tax lien attaches on July 1, 1987, the assessor and the Tax Commissioner shall review the list of all property subject to ad valorem taxation (and it shall be the joint, several and coexisting duty of the assessor and the Tax Commissioner so to do) for the purpose of ascertaining, identifying and listing any and all items of such property which are obviously grossly or significantly overvalued or undervalued; which list, together with their recommendation as to the true and actual value of each such item of such property, shall be certified to the county commission not later than January 4, 1988, for the use and consideration of the respective boards of equalization and review in February of that year. The assessor shall be reimbursed by the state Tax Department in an amount not to exceed seventy-five percent of the costs and expenses incurred by the assessor in the review of such lists and the preparation and certification of such report to the board of equalization and review: Provided, That prior approval of the Tax Commissioner is obtained in advance of the incurring of such costs or expenses. The percentage of reimbursement as to each assessor shall be of a uniform amount as to all assessors.

(c) The provisions of section fourteen of this article shall apply to any matter decided or validated pursuant to this section, as shall the provisions of section eighteen, article one-a of this chapter, to the extent the same are not in conflict with this section.

(d) All other provisions of this article enacted by the Legislature, at the first extraordinary session of 1986 which are not in conflict with this section shall apply to all matters,

circumstances and situations which may be subject to this article, and to the extent of any such conflict, the provisions of this section shall apply.

WV Legislature