# WEST VIRGINIA CODE: §11-1B-3

**§11-1B-3. Definitions.**

As used in this article, unless the context in which used requires otherwise:

(1) "Assessed property," "taxable property" or "property" shall mean and include all real estate and personal property or interests therein which were required to be appraised pursuant to Article X, Section 1b of the Constitution of this state, as amended in 1982 (except as may be exempted from ad valorem taxation by the provisions of Article X, Section 1a of the Constitution of this state as amended in 1984) and any statute or statutes subsequently enacted which would implement such amendment and, with respect to real property, any and all improvements or structures thereon or attached thereto.

(2) References to the term or terms "the appraisal" or "the appraisement," "appraisal" or "appraisement" shall mean the appraisement of property which was made or performed following the adoption of and pursuant to the amendment to Article X, Section 1b of the Constitution of West Virginia adopted in 1982 and also pursuant to article one-a of this chapter, and any modifications and revisions made thereto prior to the effective date of this article, subject however, to those exemptions subsequently granted by the amendments to Section 1a of said Article X of the Constitution adopted in 1984.

(3) "Market value" or "true and actual value" or the unqualified word "value" shall have the same meaning ascribed thereto by the provisions of subdivision (i), section three, article one-a of this chapter.

WV Legislature