

WEST VIRGINIA CODE: §11-1B-4

§11-1B-4. Appraisal of property.

(a) All property as defined in section three of this article shall be appraised at its true and actual value as that term is defined in subdivision (i), section three, article one-a of this chapter.

(b) Any provision of article one-a of this chapter or of any other provision of law to the contrary notwithstanding, neither the appraisement nor the values ascertained thereby shall be used by the several county assessors, county commissions or the tax department for purposes of ad valorem tax assessments until after June 30, 1987 except in accordance with this article.