WEST VIRGINIA CODE: §11-1B-5

§11-1B-5. Preparation of property list by Tax Commissioner; publication by sheriff.

(a) The Tax Commissioner shall compile a list of all separately assessed property which was subject to the appraisal. A separate list shall be compiled for each county, which list shall include the district in which the property is or was located at the time of appraisals, the owner or owners of such separately assessed item or parcel at that time and the appraisal value thereof. To the extent known by the Tax Commissioner, such list shall include and reflect the name of the current property owner to the extent ownership of the subject property has changed since its reappraisal. Such list shall be delivered to the several assessors, sheriffs and county commissions on or before June 15, 1986. All proposed final appraisals shall be included in such list and shall reflect all final revisions and modifications which are made or to be made prior to such date pursuant to sections sixteen and seventeen, article one-a of this chapter with respect to property which has been subject to revisions or modifications in the value thereof, or if an appeal is pending before the county commission with respect to the value of any such property then the list shall include the last value certified by the Tax Commissioner to the county commission as to such property or if the value has been established by order of the county commission and a petition for writ of certiorari is still pending before the circuit court and shall have not been finally determined by the court, then the value last adopted by the county commission shall be included in the list and such fact or facts shall be separately noted in such list.

(b) The sheriff shall, upon receipt of the list required to be compiled and delivered by the Tax Commissioner, forthwith cause notice to be given owners that the appraisal of all property subject to ad valorem taxation within the county has been completed and that the results thereof are available to any person interested therein at the office of the assessor. Such notice shall be given in the form of a Class I-O legal advertisement in the accordance with article three, chapter fifty-nine of this code and the publication area shall be the county. The assessor shall simultaneously inform the Tax Commissioner of the fact that the notice was or has been published according to the requirements of this section.

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