WEST VIRGINIA CODE: §11-1C-12

§11-1C-12. Board of equalization and review; assessments; board of public works.

(a) As valuations of property in a county are completed to the extent that a total valuation of property can be determined, such valuation shall be delivered by the assessor to the county commission, and the county commission, sitting as a board of equalization and review, shall use such appraised valuations as a basis for determining the true and actual value for assessment purposes of the several classes of property.

(b) For the tax year subsequent to the end of the initial valuation period in each county, and for each year thereafter, each county shall implement a uniform assessment that is equal to sixty percent of the most current appraised value for all real and personal property situated within the county. Such implementation shall be in accordance with provisions to be included in the plan required by section seven of this article.

(c) Until such time as the uniform sixty percent assessment required in subsection (b) is effected, the total assessed valuation in each of the four classes of property shall not be less than sixty percent nor more than one hundred percent of the appraised valuation of each said class of property.

(d) The board of public works, in performing the duties required in article six of this chapter relating to the assessment of public service businesses, shall submit on or before January 1, 1991, a plan to the property valuation training and procedures commission for implementing on or before July 1, 1994, and for each year thereafter, a uniform assessment that is equal to sixty percent of the most current valuation for all property valued by the board of public works. Such plan shall be approved on or before July 1, 1991.

WV Legislature