WEST VIRGINIA CODE: §11-1C-7

§11-1C-7. Duties of county assessors; property to be appraised at fair market value; exceptions; initial equalization; valuation plan.

(a) Except for property appraised by the State Tax Commissioner under section ten of this article and property appraised and assessed under article six of this chapter, all assessors shall, within three years of the approval of the county valuation plan required pursuant to this section, appraise all real and personal property in their jurisdiction at fair market value except for special valuation provided for farmland and managed timberland. They shall utilize the procedures and methodologies established by the Property Valuation Training and Procedures Commission and the valuation system established by the Tax Commissioner.

(b) In determining the fair market value of the property in their jurisdictions, assessors may use as an aid to valuation any information available on the character and values of such property, including, but not limited to, the updated information found on any statewide electronic data processing system network established pursuant to section twenty-one, article one-a of this chapter. Valuations may not be based exclusively on the statewide electronic data processing system network and usage of the information on the files as an aid to proper valuation does not constitute an implementation of the statewide mass reappraisal of property.

(c) Before beginning the valuation process, each assessor shall develop a county valuation plan for using information currently available, for checking its accuracy and for correcting any errors found. The plan must be submitted to the Tax Commissioner on or before December 1, 1990, for review and approval and the plan must be revised as necessary and resubmitted every three years thereafter. Whenever a plan is submitted to the Tax Commissioner, a copy shall also be submitted to the county commission of that county and the Property Valuation Training and Procedures Commission and that county commission and the Property Valuation Training and Procedures Commission may forward comments to the Tax Commissioner. The Tax Commissioner shall respond to any plan submitted or resubmitted within sixty days of its receipt. The valuation process shall not begin nor shall funds provided in section eight of this article be available until the plan has received approval by the Tax Commissioner: Provided, That any initial plan that has not received approval by the commissioner prior to May 1, 1991, shall be submitted on or by such date to the valuation commission for resolution prior to July 1, 1991, by which date all counties shall have an approved valuation plan in effect.

(d) Upon approval of the valuation plan, the assessor shall immediately begin implementation of the valuation process. Any change in value discovered subsequent to the certification of values by the assessor to the county commission, acting as the board of equalization and review, in any given year shall be placed upon the property books for the next certification of values: Provided, That notwithstanding any other provision of this code to the contrary, the Property Valuation Training and Procedures Commission may authorize

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the Tax Commissioner to approve a valuation plan and the Board of Public Works to submit such a plan which would permit the placement of proportionately uniform percentage changes in values on the books that estimate the percentage difference between the current assessed value and sixty percent of the fair market value for classes or identified subclasses of property and distribute the change between the two tax years preceding the tax year beginning on July 1, 1993. This procedure may be used in lieu of placing individual values on the books at sixty percent of value as discovered or may be in addition to the valuation. If this procedure is adopted by a county, then property whose reevaluation is the responsibility of the Board of Public Works and the state Tax Commissioner shall have its values estimated and placed on the books in like manner. The estimates shall be based on the best information obtained by the assessor, the Board of Public Works and the Tax Commissioner and the changes shall move those values substantially toward sixty percent of fair market value, such sixty percent to be reached on or before July 1, 1993.

(e) (1) The county assessor shall establish and maintain as official records of the county tax maps of the entire county drawn to scale or aerial maps, which maps shall indicate all property and lot lines, set forth dimensions or areas, indicate whether the land is improved and identify the respective parcels or lots by a system of numbers or symbols and numbers, whereby the ownership of such parcels and lots can be ascertained by reference to the appropriate records: Provided, That all such records shall be established and maintained in accordance with legislative rules promulgated by the commission.

(2) The paper and electronic tax maps including mineral boundary maps shall be made available for sale by the assessor and the map sales unit of the Property Tax Division of the Department of Revenue. In connection with these sales the assessor and map sales unit of the Property Tax Division of the Department of Revenue shall offer the electronic tax maps in all available formats and with all underlying map data including that necessary to tie electronic parcel data to associated land book ownership and related data. Sales of paper and electronic tax maps shall be without limitation as to the reproduction or disclosure of information contained therein or thereon by the purchaser. The fees charged for the sale or reproduction of paper and electronic tax maps by the assessor or the map sales unit of the Property Tax Division of the Department of Revenue shall be limited to those reasonably calculated to reimburse it for its actual cost in making reproductions of the records (i.e., the charge shall be no more than what is reasonable for disclosure of the information under a Freedom of Information Act request under article one, chapter twenty-nine-b of this code). Tax maps are prepared for taxation purposes only and the assessor and map sales unit of the Property Tax Division of the Department of Revenue may have no liability to any third party for any errors or omissions associated therewith or in connection with the use of tax maps for any other purpose.

(f) Willing and knowing refusal of the assessor or the county commission to comply with and effect the provisions of this article, or to correct any deficiencies as may be ordered by the Tax Commissioner with the concurrence of the valuation commission under any authority granted pursuant to this article or other provisions of this code, are grounds for removal from office. A removal may be appealed to the circuit court.

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