WEST VIRGINIA CODE: §11-1C-9

§11-1C-9. Periodic valuations.

(a) After completion of the initial valuation required under section seven of this article, each assessor shall maintain current values on the real and personal property within the county. In repeating three-year cycles, every parcel of real property shall be visited by a member of the assessor's staff who has been trained pursuant to section six of this article to determine if any changes have occurred which would affect the valuation for the property. With this information and information such as sales ratio studies provided by the Tax Commissioner, the assessor shall make such adjustments as are necessary to maintain accurate, current valuations of all the real and personal property in the county and shall adjust the assessments accordingly.

(b) In any year the assessed value of a property or species of property be less than or exceed sixty percent of current market value, the Tax Commissioner shall direct the assessor to make the necessary adjustments. If any assessor fails to comply with the provisions of this section, the Tax Commissioner may, at the county commission's expense, take reasonable steps to remedy the assessment deficiencies.

WV Legislature