WEST VIRGINIA CODE CHAPTER 11 ARTICLE 1C

WV Legislature

§11-1C-1. Legislative findings.

(a) The Legislature hereby finds and declares that all property in this state should be fairly and equitably valued wherever it is situated so that all citizens will be treated fairly and no individual species or class of property will be overvalued or undervalued in relation to all other similar property within each county and throughout the state.

(b) The Legislature by this article seeks to create a method to establish and maintain fair and equitable values for all property. The Legislature does not intend by this article to implement the reappraisal as conducted under articles one-a and one-b of this chapter nor does it intend to affect tax revenue in any manner.

(c) The Legislature finds that requiring the valuation of property to occur in three-year cycles with an annual adjustment of assessments as to those properties for which a change in value is discovered shall not violate the equal and uniform provision of section one, article ten of the West Virginia Constitution, the Legislature further finding that such three-year cycle and annual adjustment are an integral and indispensable part of a systematic review of all properties in order to achieve equality of assessed valuation within and among the counties of this state. Notwithstanding such finding, the Legislature intends to permit the assessors and the board of public works to place proportionately uniform percentage changes in values on the books during the two tax years preceding the tax year beginning on July 1, 1993, in accordance with the provisions of section seven of this article.

(d) The Legislature deems that the goal of this article is that by the end of the three-year cycle contemplated by this article, and thereafter from year to year, all property shall be annually assessed at sixty percent of its then current fair market value except for the values derived for farms and managed timberland properties, which are to be valued as prescribed by this article one-c and article four of this chapter.

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§11-1C-1a. Further legislative findings and declarations; effect of declarations and clarification of chattel interests in real or tangible personal property.

(a) The Legislature hereby finds that:

(1) The voters of this state, in the general election held in the year one thousand nine hundred eighty-four, ratified amendment five to the Constitution of West Virginia which essentially provides that once the first statewide reappraisal of property pursuant to section one-b, article ten of the Constitution is implemented and first employed to fix values for ad valorem property tax purposes, no intangible personal property shall be subject to ad valorem property taxation except as provided by general law enacted after ratification of amendment five;

(2) In ratifying amendment five, the voters intended for intangible personal property to become exempt from ad valorem property tax at some point after ratification, except as provided in general legislation enacted subsequent to ratification of amendment five;

(3) Due to numerous problems, actual or perceived, with the results of the first statewide reappraisal under section one-b, article ten of the Constitution, and the public's lack of confidence in those results, the first statewide reappraisal was never implemented and results were never employed to fix values for ad valorem property tax purposes;

(4) The Legislature responded to these problems, actual or perceived, by enacting this article which, as its primary purpose, resulted in the making of the second statewide reappraisal of property for ad valorem property tax purposes, which now results in all property being assessed and taxed at sixty percent of its market value, except as otherwise provided by general law; and

(5) The intent and objective of the voters in causing the first statewide reappraisal to be made under section one-b, article ten of the Constitution, has now been achieved, although not in the manner originally intended by the voters when they ratified amendment five, and that the will and objective of the people in ratifying amendment five will unintentionally be circumvented unless the Legislature acts to prevent such a result.

(b) The Legislature, therefore, does hereby declare that:

(1) It has the power and authority under the Constitution and these circumstances to implement amendment five;

(2) The provisions of amendment five shall be implemented beginning tax year one thousand nine hundred ninety-eight and thereafter, notwithstanding any other provision in this article other than section one-b;

(3) Chattel interests in real or tangible personal property are tangible property for ad valorem property tax purposes, which shall be assessed and taxed in the levy classification in which tangible personal property is taxed for ad valorem property tax purposes,

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notwithstanding any other provision in this chapter; and

(4) The property of banks and savings and loans shall be assessed and taxed like that of other corporations beginning tax year one thousand nine hundred ninety-eight.

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§11-1C-1b. Phase-out of taxation of intangible personal property.

Notwithstanding anything in this code to the contrary, intangible personal property with tax situs in this state that would have been taxable prior to the effective date of this act shall be exempt from ad valorem property tax beginning tax year one thousand nine hundred ninety-eight: Provided, That such property shall be subject to ad valorem property tax and taxed at fifty percent of assessed value for tax year one thousand nine hundred ninety-eight; at forty percent of assessed value for the tax year one thousand nine hundred ninety-nine; at thirty percent of assessed value for the tax year two thousand; at twenty percent of the assessed value for the tax year two thousand one; at ten percent of the assessed value for the tax year two thousand two and eliminated completely for the tax year two thousand three and thereafter.

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§11-1C-2. Definitions.

For the purposes of this article, the following words shall have the meanings hereafter ascribed to them unless the context clearly indicates otherwise:

(a) "Timberland" means any surface real property except farm woodlots of not less than ten contiguous acres which is primarily in forest and which, in consideration of their size, has sufficient numbers of commercially valuable species of trees to constitute at least forty percent normal stocking of forest trees which are well distributed over the growing site.

(b) "Managed timberland" means surface real property, except farm woodlots, of not less than ten contiguous acres which is devoted primarily to forest use and which, in consideration of their size, has sufficient numbers of commercially valuable species of trees to constitute at least forty percent normal stocking of forest trees which are well distributed over the growing site and that is managed pursuant to a plan provided for in section ten of this article: *Provided*, That any tract or parcel of real estate, regardless of its size, which is subject to contract, agreement, a deed restriction, deed covenant, or zoning regulation which limits the use of that real estate in a way that precludes the commercial production and harvesting of timber upon it may not be considered as managed timberland within the meaning of this article: *Provided, however*, That a landowner whose land is subject to, or may become subject to, a conservation or preservation easement may not be prevented from entering into a timberland management plan with the West Virginia Division of Forestry.

(c) "Tax Commissioner," "commissioner" or "tax department" means the State Tax Commissioner or a designee of the State Tax Commissioner.

(d) "Valuation commission" or "commission" means the commission created in section three of this article.

(e) "County board of education" or "board" means the duly elected board of education of each county.

(f) "Farm woodlot" means that portion of a farm in timber but may not include land used primarily for the growing of timber for commercial purposes except that Christmas trees, or nursery stock and woodland products, such as nuts or fruits harvested for human consumption, shall be considered farm products and not timber products.

(g) "Owner" means the person who is possessed of the freehold, whether in fee or for life. A person seized or entitled in fee subject to a mortgage or deed of trust securing a debt or liability is deemed the owner until the mortgagee or trust takes possession, after which such mortgagee or trustee shall be deemed the owner. A person who has an equitable estate of freehold or is a purchaser of a freehold estate who is in possession before transfer of legal title is also deemed the owner.

(h) "Electronic" means relating to technology having electrical, digital, magnetic, wireless,

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optical, electromagnetic or similar capabilities.

(i) “Paper” means a tax map or document that is not electronic.

The definitions in subdivisions (f) and (g) of this section shall apply to tax years beginning on or after January 1, 2001.

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§11-1C-3. Property valuation training and procedures commission generally; appointment; term of office; meetings; compensation.

(a) There is hereby created, under the Department of Tax and Revenue, a property valuation training and procedures commission which consists of the State Tax Commissioner, or a designee, who shall serve as chairperson of the commission; three county assessors; five citizens of the state, one of which shall be a certified appraiser and one of which, effective upon the first expiration of a citizen member's term following the amendments made to this section during the regular session of the Legislature, 2026, shall have a demonstrated background in or knowledge of agriculture, as that term is defined in §19-19-2 of this code; and two county commissioners. The assessors, five citizen members, and two county commissioners shall be appointed by the Governor with the advice and consent of the Senate.

(1) For each assessor to be appointed, the West Virginia Assessors Association shall nominate three assessors who are in compliance with the standards approved by the Property Valuation Training and Procedures Commission, no more than two of whom belong to the same political party, and shall submit the list of nominees to the Governor. In selecting the nominees, the association and Governor may give preference to assessors who are designated, licensed, or hold certification through a licensing body or professional organization recognized by the Appraisal Foundation.

(2) For each of the two county commissioners to be appointed, the County Commissioner's Association of West Virginia shall nominate three commissioners, no more than two of whom belong to the same political party, and shall submit the list of nominees to the Governor.

(3) Except for the Tax Commissioner, there may not be more than one member from any one county.

(4) No more than seven members of the commission may belong to the same political party.

(5) Any member of the commission who is a direct party to any dispute before the board shall excuse himself or herself from any consideration or vote regarding the dispute.

(b) All members, except the Tax Commissioner, serve four-year terms. Any assessor member and county commissioner member ceases to be a member immediately upon leaving the office of assessor or county commissioner. Members shall remain members of the commission until their successors have been appointed. In case of a vacancy occurring prior to the end of the term of a member, a replacement shall be appointed within 30 days in the same manner as the member was appointed and shall serve until the end of the term of the member so replaced.

(c) Meetings shall be at the call of the chairperson or at the written request of any four members, except that the commission shall meet at least twice annually. Assessor members, county commissioner members, and the Tax Commissioner shall serve without

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compensation, and citizen members shall receive $50 per day for each day of actual service rendered. All members shall be reimbursed for all reasonable and necessary expenses actually incurred in the performance of their duties as members of the commission.

(d) The commission shall be funded by an appropriation by the Legislature through a separate line item appropriated to the State Tax Commissioner.

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§11-1C-4. Commission powers and duties; rulemaking.

(a) On or before October 1, 1990, and thereafter as necessary the Property Valuation Training and Procedures Commission shall perform the following duties:

(1) Devise training and certification criteria for county assessors and their employees and members of county commissions, which shall include a definition of "appropriate staff member" as the term is used in section six of this article relating to required training, which definition shall include deputy assessors as provided for in section three, article two of this chapter;

(2) Establish uniform, statewide procedures and methodologies for the mapping, visitation, identification and collection of information on the different species of property, which procedures and methodologies shall include reasonable requirements for visitation of property, including a requirement that a good faith effort be made to contact any owner of owner-occupied residential property: Provided, That the commission is not authorized to establish the methods to value real and personal property, but shall have the authority to approve such methods;

(3) Develop an outline of items to be included in the county property valuation plan required in section seven of this article, which shall include information to assist the Property Valuation Training and Procedures Commission in its determination of the distribution of state funds provided pursuant to section eight of this article.

(b) On or before July 1, 1991, the commission shall establish objective criteria for the evaluation of the performance of the duties of county assessors and the Tax Commissioner.

(c) In the event the Tax Commissioner and a county assessor cannot agree on the content of the plan required under section seven of this article, the commission shall examine the plan and the objections of the Tax Commissioner and shall resolve the dispute on or before the first day of the fiscal year following the fiscal year in which the plan was submitted to the commission for resolution.

(d) The commission may make such rules as it considers necessary to carry out the provisions of this section, which rules shall include procedures for the maintenance and use of paper and electronic tax maps but specifically excluding rules that relate to the sale, reproduction and distribution of the maps and associated data. Any rules adopted by the commission prior to October 1, 1990, under subsection (a) of this section are exempt from the provisions of article three, chapter twenty-nine-a of this code: Provided, That the commission shall file a copy of any rule so exempted from the provisions of chapter twenty-nine-a of this code with the Legislative Rule-Making Review Committee created pursuant to section eleven, article three of said chapter prior to November 30, 1990.

(e) The commission may make and enter into all contracts and agreements necessary or incidental to the performance of its duties and the execution of its powers under this article.

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(f) In order to fund the costs of the requirements of this article, the valuation commission may, on a one-time basis, borrow $5 million and distribute those funds according to need and the valuation plan submitted by the counties. Upon request of the valuation commission, the State Board of Investments shall loan, under commercially reasonable terms to be determined by the parties, up to $5 million to the valuation commission, on a one-time basis, from one of the various funds administered by the State Board of Investments.

(g) The commission shall be required, if the Tax Commissioner has failed to do so, to appoint one or more special assessors if it is the determination of the commission that an assessor has substantially failed to perform the duties required by sections seven and eight of this article. A writ of mandamus shall be the proper remedy if the commission fails to perform any of its duties required by law.

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§11-1C-5. Tax Commissioner powers and duties.

(a) In addition to the powers and duties of the Tax Commissioner in other provisions of this article and this code, the Tax Commissioner shall have the power and duty to:

(1) Perform such duties and exercise such powers as may be necessary to accomplish the purposes of this article;

(2) Determine the methods of valuation for both real and personal property in accordance with the following:

(A) As to personal property, the Tax Commissioner shall provide a method to appraise each major specie of personal property in the state so that all such items of personal property are valued in the same manner no matter where situated in the state, shall transmit these methods to each county assessor who shall use these methods to value the various species of personal property. The Tax Commissioner shall periodically conduct such studies as are necessary to determine that such methods are being followed. Such method shall be in accordance with the provisions of article five of this chapter: Provided, That notwithstanding any other provision of this code to the contrary, the several county assessors shall appraise motor vehicles as follows: The State Tax Commissioner shall annually compile a schedule of automobile values based upon the lowest values shown in a nationally accepted used car guide, which said schedule shall be furnished to each assessor and shall be used by the several county assessors to determine the assessed value for all motor vehicles in an amount equal to sixty percent of said lowest values.

(B) As to managed timberland as defined in section two of this article, the Tax Commissioner shall provide a method to appraise such property in the state so that all such property is valued in the same manner no matter where it is situated in the state, which shall be a valuation based on its use and productive potential as managed timberland, which may be accorded special valuation as forestlands as authorized by section fifty-three, article six of the Constitution of West Virginia: Provided, That timberland that does not qualify for identification as managed timberland shall be valued at market value: Provided, however, That the Tax Commissioner may not implement any rules or regulations in title one hundred ten, which relate to valuation or classification of timberland: Provided further, That on or before October 1, 1990, the Tax Commissioner shall, in accordance with chapter twenty-nine-a of this code, promulgate new rules relating to the valuation and classification of timberland.

(C) As to farmland used, occupied and cultivated by an owner or bona fide tenant, the Tax Commissioner shall provide a method to appraise such property in the state so that all such property is valued in the same manner no matter where it is situated in the state, which valuation shall be arrived at according to the fair and reasonable value of the property for the purpose for which it is actually used regardless of what the value of the property would be if used for some other purpose, in accordance with section one, article three of this chapter and as authorized by subsection B, section one-b, article X of the Constitution of

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(D) As to public utility property, the Tax Commissioner shall prescribe appropriate methods for the appraisal of the various types of property subject to taxation as public utilities and the types of property which are to be included in the operating property of a public utility and thereby not subject to taxation by the county assessor. Only parcels or other property, or portions thereof, which are an integral part of the public utility's function as a utility shall be included as operating property and assessed by the board of public works under provisions of article six of this chapter;

(3) Evaluate the performance of each assessor based upon the criteria established by the commission and each county's approved plan and take appropriate measures to require any assessor who does not meet these criteria or adequately carry out the provisions of the plan to correct any deficiencies. Such evaluation shall include the periodic review of the progress of each assessor in conducting the appraisals required in sections seven and nine of this article and in following the approved valuation plan. If the Tax Commissioner determines that an assessor has substantially failed to perform the duties required by said sections, the Tax Commissioner shall take all necessary steps, including the appointment of one or more special assessors in accordance with the provisions of section one, article three of this chapter, or utilize such other authority as the commissioner has over county assessors pursuant to other provisions of this code as may be necessary to complete the tasks and duties imposed by this article: Provided, That a writ of mandamus shall be the appropriate remedy if the Tax Commissioner fails to perform his or her statutory duty provided for in section five, article one of this chapter.

(4) Submit to the Legislature, on or before February 15 of each year, a preliminary statewide aggregate tax revenue projection and other information which shall assist the Legislature in its deliberations regarding county board of education levy rates pursuant to section six-f, article eight of this chapter, which information shall include any amount of reduction required by said section six-f;

(5) Maintain the valuations each year by making or causing to be made such surveys, examinations, audits and investigations of the value of the several classes of property in each county which should be listed and taxed under the several classifications; and

(6) Establish by uniform rules a procedure for the sale of computer generated material and appraisal manuals. Any funds received as a result of the sale of such reproductions shall be deposited to the appropriate account from which the payment for reproduction is made.

(b) The Tax Commissioner may adopt any regulation adopted prior to January 1, 1990, pursuant to article one-a of this chapter, which adoption shall not constitute an implementation of the statewide mass reappraisal of property. Such adoption, including context modifications made necessary by the enactment of this article, shall occur on or before July 1, 1991, through inclusion in the plan required by section ten of this article or inclusion in the minute record of the valuation commission. Upon the adoption of any such

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regulations, any modification or repeal of such regulation shall be in accordance with the provisions of article three, chapter twenty-nine-a of this code.

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§11-1C-5a. Rules.

After January 1, 1996, all rules proposed or promulgated by the Tax Commissioner regarding the valuation of real or personal property within the state shall be subject to review by the legislative rule-making review committee as provided in section eleven, article three, chapter twenty-nine-a of this code, and no such rules relating to the valuation of real or personal property within the state shall be promulgated as emergency legislative rules pursuant to section fifteen, article three, chapter twenty-nine-a of this code.

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§11-1C-5b.

Repealed.

Acts, 2014 1ES Sess., Ch. 5.

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§11-1C-6. Required training for assessors, their staffs and county commissioners.

(a) All county assessors and their appropriate staff members are required to participate in a training program which meets the basic criteria set by the property valuation training and procedures commission. The Tax Commissioner shall provide the training programs, which shall commence on or before December 1, 1990. The Tax Commissioner shall determine which persons have met the basic criteria established by the property valuation training and procedures commission for certification in their respective positions. Those persons who have met the basic criteria shall be issued appropriate certificates so signifying. Those persons who have failed to meet the basic criteria shall be required to take additional training in those areas in which they are deficient. Any staff person employed as of the effective date of this section who fails to meet the basic criteria within one calendar year of his or her first training shall be placed on probationary status for six months and, upon continued failure to meet the criteria, shall be dismissed of any duties related to the actual valuation of property. Any staff person employed after the effective date of this section shall become certified within six months of his or her first training, and otherwise shall be placed on probationary status for six months and, unless becoming certified, shall be dismissed of any duties related to the actual valuation of property. The Tax Commissioner shall conduct periodic training sessions of a continuing education nature for all assessors and appropriate staff members whether certified or not. These sessions shall be held at least once a year. All newly elected or newly appointed assessors shall participate in a basic training program prior to taking office. Newly appointed appropriate staff members are required to participate in the next available basic training program. The commission shall further establish requirements for minimum continuing education for each appropriate staff member in order to maintain a certification.

(b) All county commissioners are required to participate in a training program which meets the criteria set by the property valuation training and procedures commission. The Tax Commissioner shall conduct such programs to educate county commissioners in their duties as a board of equalization and review and to make them generally familiar with appraisal techniques.

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§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 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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§11-1C-8. Additional funding for assessors' offices; maintenance funding.

(a) In order to finance the extra costs associated with the valuation and training mandated by this article, there is hereby created a revolving valuation fund in each county which shall be used exclusively to fund the assessor's office. No persons whose salary is payable from the valuation fund shall be hired under this section without the approval of the valuation commission, the hirings shall be without regard to political favor or affiliation, and the persons hired under this section are subject to the provisions of the ethics act in chapter six-b of this code, including, but not limited to, the conflict of interest provisions under chapter six-b of this code. Notwithstanding any other provisions of this code to the contrary, assessors may employ citizens of any West Virginia county for the purpose of performing, assessing and appraising duties under this chapter upon approval of the employment by the valuation commission.

(b) During the fiscal year commencing July 1, 1994, and thereafter as necessary, any county receiving moneys provided by the valuation commission under this section shall use the county's valuation fund receipts which exceed the total amount received in the fiscal year ending June 30, 1994, and such other portion of the county's valuation fund receipts that may be required by the valuation commission, to repay the valuation commission the money received plus accrued interest: Provided, That the fund should not drop below one percent of the total municipal, county commission and county school board revenues generated by application of the respective regular levy rates.

(c) (1) To finance the ongoing extra costs associated with the valuation and training mandated by this article, beginning with the fiscal year commencing on July 1,1991, and for a period of at least three consecutive years, an amount equal to two percent of the previous year's projected tax collections, or whatever percent is approved by the valuation commission, from the regular levy set by, or for, the county commission, the county school board and any municipality in the county shall be prorated as to each levying body, set aside and placed in the valuation fund. In May of each year the sheriff of each county shall make a final transfer to the assessor's valuation fund which will reflect any difference in the amount of actual collections in the previous fiscal year as opposed to those previously projected by the chief inspector's office as the basis for the contributions to the valuation fund, to bring the total transfers for that year to two percent of the previous year's actual collections. The two-percent payment shall continue in any county where funds borrowed from the state pursuant to subsection (a) of this section have not been fully repaid until such moneys, together with accrued interest thereon, have been fully repaid or until July 1, 1999, whichever comes last. Each year thereafter, for counties with loans, and each fiscal year after June 30, 1999, for those counties without loans, the valuation fund shall be continued at an annual amount not to exceed two percent, as determined by the valuation commission, of the previous year's projected tax collections from such regular levies: Provided, That on and after July 1, 1999, a valuation fund of a county with a loan shall be continued at an annual amount not to exceed three percent, as determined by the valuation commission, and any amounts received in excess of two percent of the collections shall be expended solely to repay the loan and for no other purpose. No provision of this subdivision shall be construed

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to abrogate any requirement imposed under subsection (b) of this section.

(2) For the fiscal year beginning on July 1, 1999, and any fiscal year thereafter, the assessors, in order to receive any percent of the previous year's projected tax collections for their valuation funds, must submit a request to the valuation commission no later than December 15, 1994, and by the same date in December each year thereafter. The submission shall include a projected expenditure budget, including any balances expected to be carried forward, with justification for the percent requested for their valuation fund for the ensuing fiscal year. A copy of the projected budget and justifications shall also be sent to the assessor's county commission, municipalities and school board. The valuation commission shall meet after January 15, but prior to February 1 each year beginning in the year 1995, and has authority to accept and confirm up to two percent as a justifiable amount for counties without loans, and to accept and confirm up to three percent for counties with loans, subject to the requirement of subdivision (1) of this subsection that any amounts received in excess of two percent of the collections shall be expended solely to repay the loan and for no other purpose. The valuation commission may establish whatever lower percent of the previous year's projected tax collections each assessor shall receive based upon the evidence at hand, and the particular reevaluation needs of the county. Absent a proper application by any assessor, the valuation commission may, after consultation with the Tax Commissioner's office, set whatever allowable percent it considers proper. Following its decisions, the valuation commission shall certify to the chief inspector's office of the Department of Tax and Revenue and the Joint Committee on Government and Finance, the percent approved for each assessor's valuation fund, and the chief inspector's office shall notify each affected sheriff and levying body of the moneys due from their levies to their respective valuation funds. County commissions, boards of education and municipalities may present written evidence, prior to January 15, 1995, and by the same date of each year thereafter, acceptable to the valuation commission showing that a lesser amount than that requested by the assessor would be adequate to fund the extra costs associated with the valuation mandated by section seven of this article: Provided, That the county commissions, in addition, shall fund the county assessor's office at least the level of funding provided during the fiscal year in which this section was initially enacted.

These additional funds are intended to enable assessors to maintain current valuations and to perform the periodic reevaluation required under section nine of this article.

(d) Moneys due the valuation fund shall be deposited by the sheriff of the county on a monthly basis as directed by the chief inspector's office for the benefit of the assessor and shall be available to and may be spent by the assessor without prior approval of the county commission, which may not exercise any control over the fund. Clerical functions related to the fund shall be performed in the same manner as done with other normal funding provided to the assessor.

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§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.

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§11-1C-10. Valuation of industrial property and natural resources property by Tax Commissioner; managed timberland; rulemaking authority; penalties; methods; values sent to assessors.

(a) As used in this section:

"Industrial property" means real and personal property integrated as a functioning unit intended for the assembling, processing and manufacturing of finished or partially finished products.

"Natural resources property" means coal, oil, natural gas, limestone, fireclay, dolomite, sandstone, shale, sand and gravel, salt, lead, zinc, manganese, iron ore, radioactive minerals, oil shale, managed timberland as defined in section two of this article, and other minerals.

(b) All owners of industrial property and natural resources property each year shall make a return to the State Tax Commissioner and, if requested in writing by the assessor of the county where situated, to such county assessor at a time and in the form specified by the commissioner of all industrial or natural resources property owned by them. The commissioner may require any information to be filed which would be useful in valuing the property covered in the return. Any penalties provided for in this chapter or elsewhere in this code relating to failure to list any property or to file any return or report may be applied to any owner of property required to make a return pursuant to this section.

(c) The State Tax Commissioner shall value all industrial property in the state at its fair market value within three years of the approval date of the plan for industrial property required in subsection (e) of this section. The commissioner shall thereafter maintain accurate values for all such property. The Tax Commissioner shall forward each industrial property appraisal to the county assessor of the county in which that property is located and the assessor shall multiply each such appraisal by 60 percent and include the resulting assessed value in the land book or the personal property book, as appropriate for each tax year. The commissioner shall supply support data that the assessor might need to evaluate the appraisal.

(d) Within three years of the approval date of the plan required for natural resources property required pursuant to subsection (e) of this section, the State Tax Commissioner shall determine the fair market value of all natural resources property in the state and thereafter maintain accurate values for all such property.

(1) In order to qualify for identification as managed timberland for property tax purposes the owner must certify every five years, in writing to the Division of Forestry, that the property meets the definition of managed timberland as set forth in this article and contracts to manage property according to a plan that will maintain the property as managed timberland. In addition, each owner’s certification must state that forest management practices will be conducted in accordance with approved practices from the publication "Best Management

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Practices for Forestry". Property certified as managed timberland shall be valued according to its use and productive potential. The Tax Commissioner shall propose rules for legislative approval in accordance with the provisions of §29A-3-1, *et seq*. of this code to administer the valuation and classification of managed timberland for purposes of taxation.

(2) In the case of all other natural resources property, the commissioner shall develop an inventory on a county by county basis of all such property and may use any resources, including, but not limited to, geological survey information; exploratory, drilling, mining and other information supplied by natural resources property owners; and maps and other information on file with the state Department of Environmental Protection and office of miners' health, safety and training. Any information supplied by natural resources owners or any proprietary or otherwise privileged information supplied by the state Department of Environmental Protection and office of miner's health, safety and training shall be kept confidential unless needed to defend an appraisal challenged by a natural resources owner. Formulas for natural resources valuation may contain differing variables based upon known geological or other common factors. The Tax Commissioner shall forward each natural resources property appraisal to the county assessor of the county in which that property is located and the assessor shall multiply each such appraisal by sixty percent and include the resulting assessed value in the land book or the personal property book, as appropriate, for each tax year. The commissioner shall supply support data that the assessor might need to explain or defend the appraisal. The commissioner shall directly defend any challenged appraisal when the assessed value of the property in question exceeds $2 million or an owner challenging an appraisal holds or controls property situated in the same county with an assessed value exceeding $2 million. At least every five years, the commissioner shall review current technology for the recovery of natural resources property to determine if valuation methodologies need to be adjusted to reflect changes in value which result from development of new recovery technologies.

(3) Property producing oil, natural gas, natural gas liquids.

(A) The Tax Commissioner shall value property producing oil, natural gas, natural gas liquids, or any combination thereof in the state at its fair market value determined through the process of applying a yield capitalization model to the net proceeds.

(B) For the purposes of this subdivision:

(i) "Actual annual operating costs" shall include, without limitation, all lease operating expenses, lifting costs, gathering, compression, processing, separation, fractionation, and transportation costs as further defined herein.

(ii) "Capitalization rate" means a single state-wide capitalization rate for oil, natural gas, and natural gas liquids producing property, which shall be determined annually by the Tax Division based on a "Build-up-Model" of the Weighted Average Cost of Capital (WACC).

(iii) "Compression costs" are the actual costs in the process of raising the pressure of

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minerals.

(iv) "Fractionation costs" means the actual costs incurred by the producer in fractionation. Fractionation is the separating of components of a mixture through differences in physical or chemical properties. Fractionation is the process by which raw hydrocarbons are separated into products.

(v) "Gathering costs" means the actual costs of transportation of oil, natural gas, natural gas liquids, condensate, or any combination thereof from multiple wells by separate and individual pipelines to a central point of accumulation, dehydration, compression, separation, heating and treating or storage.

(vi) "Lease operating expenses" means the actual costs incurred to bring the subsurface minerals (oil, natural gas, and natural gas liquids) up to the surface and convert them to marketable products. Lease operating expenses refers to the costs of operating the wells and equipment. "Lease operating expenses" includes actual costs of labor, fuel, utilities, materials, rent or supplies, which are directly related to the production, processing, or transportation of oil, natural gas, natural gas liquids, or any combination thereof and that can be documented by the producer. For the purposes of this calculation, depreciation, depletion, extraordinary expenses, ad valorem taxes, capital expenditures, intangible drilling costs, expenditures relating to vehicles or other tangible personal property not permanently used in the production of oil, natural gas, natural gas liquids, or any combination thereof shall not be included as lease operating expenses.

(vii) "Lifting costs" means the actual costs incurred to operate a well during production.

(viii) "Marginal well" means in the calendar year immediately preceding the July 1 assessment date a well with an average daily production of 2 barrels of oil or less and an average daily production of 10 MCF or less of natural gas.

(ix) "Natural gas liquids" means propane, ethane, butanes, and pentanes (also referred to as condensate), or a combination of them that are subject to recovery from raw gas liquids by processing in field separators, scrubbers, gas processing and reprocessing plants, or cycling plants.

(x) "Net proceeds" means actual gross receipts on a sales volume basis determined from the actual price received by the taxpayers as reported on the taxpayer’s returns, less royalty interest receipts, and less actual annual operating costs as reported on the taxpayer’s returns.

(xi) "Processing costs" means the actual costs incurred by the producer for activities occurring beyond the inlet to an oil, natural gas, or natural gas liquids processing facility that changes the physical or chemical characteristics, enhances the marketability, or enhances the value of the separate components. Processing costs are limited to the costs for the following activities: fractionation, adsorption, flashing, refrigeration, cryogenics,

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sweetening, dehydration within a processing facility, beneficiation, stabilizing, compression, and separation which occurs within a processing facility.

(xii) "Processing, Separation, and Fractionation costs" means de-ethnization fees, processing or fractionation fees, pipeline or transportation fees, fuel fees, and electric fees charged by a processing or fractionation plant to the producer.

(xiii) "Royalty interest receipts" means the fractional interest in production of oil, natural gas, natural gas liquids, or any combination thereof, that may or may not be subject to development costs or operating expenses and extends undiminished over the life of the property. Typically, it is retained by the mineral owner, mineral lessor, or both.

(xiv) "Transportation costs" means the actual costs of moving oil, natural gas, natural gas liquids, unprocessed gas, residue gas, or gas plant products or any combination thereof to a point of sale.

(C) (i) For all assessments made on or after July 1, 2022, the valuation of property producing oil, natural gas, natural gas liquids, or any combination thereof shall be calculated using a yield capitalization model. The yield capitalization model shall be composed of a working interest model and a royalty interest model. The summation of the working interest model and the royalty interest model shall represent the fair market value of the property.

(I) The working interest model shall be calculated as the sum of the working interest net proceeds income series for natural gas, oil, and natural gas liquids. The net proceeds income series shall be calculated as a terminating series of net proceeds discounted by applying a capitalization rate multiplier and a decline rate multiplier. The initial term of the terminating series of net proceeds shall be the net proceeds for that product multiplied by a six month capitalization rate multiplier and an eighteen month decline rate multiplier.

In each subsequent term of the net proceeds income series, the calculation shall use the value from the previous term and multiply that term by a capitalization rate multiplier and an applicable twelve-month decline rate multiplier.

(II) The royalty interest model shall be calculated as the sum of the royalty interest receipts income series for natural gas, oil, and natural gas liquids. The royalty interest receipts income series shall be calculated as a terminating series of royalty interest receipts discounted by applying a capitalization rate multiplier and a decline rate multiplier. The initial term of the terminating series of royalty interest receipts shall be the royalty interest receipts for that product multiplied by a six month capitalization rate multiplier and an 18 month decline rate multiplier.

In each subsequent term of the royalty interest receipts income series, the calculation shall use the value from the previous term and multiply that term by a capitalization rate multiplier and an applicable 12-month decline rate multiplier.

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(ii) For all assessments made on or after July 1, 2022, the Tax Commissioner shall annualize gross receipts and actual annual operating expenses before calculation of the working interest model and the royalty interest model for wells that produced for less than 12 months during the first calendar year of production or during the first calendar year of production after being shut-in during the previous calendar year. Companies may provide additional actual gross receipts and actual operating expense information that will be supplemented or used in lieu of the Tax Commissioner annualization calculations.

(iii) For all assessments made on or after July 1, 2024, but not before, the Tax Commissioner may not include a minimum valuation for any calculation related to determining the value of any well. For all assessments made prior to July 1, 2024, no minimum valuation shall exceed the values of $0.30 per MCF of natural gas, $10.00 per barrel of oil, or $0.30 per unit of natural gas liquids, as established in a Notice to taxpayers from the State Tax Division dated on or about December 22, 2021.

(D) Safe harbor. – The Tax Commissioner shall annually determine a safe harbor amount for actual annual operating costs to be published in the State Register for all marginal wells producing oil, natural gas, natural gas liquids, or any combination thereof. For operators of marginal wells choosing to use the safe harbor amount rather than calculate their actual annual operating costs, that safe harbor amount will be considered the costs associated with the production of the oil, natural gas, natural gas liquids, or any combination thereof, typical of the producing geographical area and geological strata.

(E) The Tax Commissioner shall collect, retain, and report to the Speaker of the House of Delegates and the President of the Senate on or before April 1, 2023, and each April 1 thereafter, all information requested by the Division of Regulatory and Fiscal Affairs regarding the valuation of property producing oil, natural gas, natural gas liquids, or any combination thereof.

(F) The Tax Commissioner shall propose rules required to administer this subdivision, including emergency rules, in accordance with §29A-3-1 *et seq*. of this code, regarding valuation of property producing oil, natural gas, natural gas liquids, or any combination thereof.

(e) The Tax Commissioner shall develop a plan for the valuation of industrial property and a plan for the valuation of natural resources property. The plans shall include expected costs and reimbursements, and shall be submitted to the property valuation training and procedures commission on or before January 1, 1991, for its approval on or before July 1, of such year. Such plan shall be revised, resubmitted to the commission and approved every three years thereafter.

(f) To perform the valuation duties under this section, the State Tax Commissioner has the authority to contract with a competent property appraisal firm or firms to assist with or to conduct the valuation process as to any discernible species of property statewide if the contract and the entity performing such contract is specifically included in a plan required

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by subsection (e) of this section or otherwise approved by the commission. If the Tax Commissioner desires to contract for valuation services only in one county or a group of counties, the contract must be approved by the commission.

(g) The county assessor may accept the appraisal provided, pursuant to this section, by the State Tax Commissioner: *Provided*, That if the county assessor fails to accept the appraisal provided by the State Tax Commissioner, the county assessor shall show just cause to the valuation commission for the failure to accept such appraisal and shall further provide to the valuation commission a plan by which a different appraisal will be conducted.

(h) The costs of appraising the industrial and natural resources property within each county, and any costs of defending same shall be paid by the state: *Provided*, That the office of the state Attorney General shall provide legal representation on behalf of the Tax Commissioner or assessor, at no cost, in the event the industrial and natural resources appraisal is challenged in court.

(i) For purposes of revaluing managed timberland as defined in section two of this article, any increase or decrease in valuation by the commissioner does not become effective prior to July 1, 1991. The property owner may request a hearing by the director of the Division of Forestry, who may thereafter rescind the disqualification or allow the property owner a reasonable period of time in which to qualify the property. A property owner may appeal a disqualification to the circuit court of the county in which the property is located.

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§11-1C-11. Managed timberland; findings, purposes and declaration of legislative intent; implementation; inspection and determination of qualification; creation of online application renewal form; rulemaking authority.

(a) The Legislature finds and declares that the public welfare is enhanced by encouraging and sustaining the abundance of high quality forest land within the state; that economic pressures may force industrial, residential or other land development inconsistent with sustaining the forests; and that tax policy should provide an incentive for private owners of forest land to preserve the character and use of land as forest land and to make management decisions which enhance the quality of the future forest.

(b) In exercising the authority granted by the provisions of section fifty-three, article VI of the Constitution of West Virginia, the Legislature makes the following declarations of its intent:

(1) Notwithstanding the provisions of section twenty-four, article three of this chapter, timberland certified by the Division of Forestry as managed timberland shall be valued as managed timberland as provided in this article when it is managed under a cooperative contract with the Division of Forestry and the certification has not been surrendered by the owner of the property or revoked by the director of the Division of Forestry.

The Division of Forestry shall, at the time of contracting, notify the owner that the owner shall incur a penalty as set forth in §11-3-5a of this code if the owner fails to provide written notice to the county assessor of a change in use of the managed timberland.

(2) Property certified as managed timberland which prior to certification is properly taxed in Class II, as defined in §11-8-5a of this code and section one, article X of the Constitution of West Virginia, may not be reclassified to Class III or Class IV, as defined in §11-8-5 of this code, merely because the property is certified as managed timberland unless there is some other event or change in the use of the property that disqualifies it from being taxed in Class II.

(c) To aid the Legislature in assessing the impact of the managed timberland program on the State of West Virginia, the Division of Forestry and the Tax Commissioner, on or before December 31, 2001, and on December 31, each year thereafter, shall report in writing to the Joint Committee on Government and Finance of the Legislature or its designated subcommittee. The Tax Commissioner shall include in his or her report a complete and accurate assessment of the impact of the managed timberland program on the tax collections of the state, including projected increases or decreases in tax collection. The Division of Forestry shall include in its report detailed information on the number of acres designated as managed timberland and any identified impacts of the program on the state’s timber industry.

(d) In order to expedite the renewal process for the Managed Timberland Program, the Division of Forestry shall create and maintain an online renewal process no later than

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October 1, 2023. The first question on the online renewal form shall read "Has your information from last submission changed?" If the answer is no, then the individual using the online renewal form shall have to check a box and submit the form, and that shall be a completed renewal application. If an individual's information has changed, then the individual shall have a space on the online form to complete that summarizes those changes. There shall be no charge to the individual for any submission of an online renewal form. This section does not affect the costs associated with the initial application.

(e) The Division of Forestry shall propose rules for legislative approval in accordance with the provisions of §29A-3-1, *et seq*. of this code to administer the designation and certification of forest land managed under a cooperative contract with the Division of Forestry, and valued as managed timberland for State tax purposes.

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§11-1C-11a. Certification of managed timberland; assessment of property; penalty for failure to comply.

(a) Any person who owns timberland comprising ten or more contiguous acres may qualify for identification as managed timberland for property tax purposes as set forth in subdivision (1), subsection (d), section ten of this article.

(b) The assessor, upon receipt of an appraisal or certification of the timberland from the Tax Commissioner, shall assess the property as managed timberland beginning with the next ensuing assessment year. Except as otherwise provided in this section, the classification of timberland included in a certified managed timberland plan shall not change for property tax purposes until such time as there is: (1) A change in the use of the property which requires a change in classification; (2) a change in the classification of the property from Class III to Class IV; or (3) a change in the classification of the property from Class IV to Class III.

(c) If the director of the Division of Forestry determines that the owner of timberland failed to implement a certified managed timberland plan within twenty-four months of certifying that the property meets the definition of managed timberland, the director shall give written notice to the owner by certified mail, return receipt requested, that such certification is removed and the owner of the timberland shall pay to the sheriff of the county in which the property is located a fine equal to the amount of property taxes saved due to the property being assessed as managed timberland plus interest calculated at the rate of nine percent per year. Additionally, the assessor shall reassess the property. The amount of this fine is equal to the sum of the following calculations:

(1) For each assessment year, the county assessor shall determine the market value of the property and subtract from that value the value at which the property was appraised as managed timberland. This amount shall be multiplied by sixty percent. This result shall then be multiplied by the applicable levy rate.

(2) Interest shall be imposed on the amount calculated under subdivision (1) of this subsection at the rate of nine percent per annum beginning with October 1, of the tax year in which the taxes should have been paid based upon the timberland value of the property. Interest shall continue to accrue until the day the fine is paid.

(d) The sheriff shall deposit and account for the fines collected under this section in the same manner as property taxes.

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§11-1C-11b. Valuation; rulemaking; aggrieved person and taxpayer protests; exhaustion of remedies; compliance inspection; notice of revocation; appeal; effective date.

(a) The Tax Commissioner shall establish by legislative rule two methodologies for determining the appraised value of managed timberland, based upon the land's potential to produce future income according to its use and productive potential as managed timberland and whether the property is classified as Class II property or as Class III or IV property for property tax purposes. These values shall be determined by discounting the potential future net income of the timberland to its present value utilizing a discounted cash flow model based upon whether the property is classified as Class II property or as Class III or IV property for property tax purposes.

(b) The Tax Commissioner shall also establish by legislative rule a method to determine the appraised value of timberland that is not certified as managed timberland. All timberland that is not certified as managed timberland shall be valued at its market value, except for farm woodlots which shall be valued as part of the farm.

(c) Notwithstanding the provisions of section five-a of this article, the legislative rules required by subsections (a) and (b) of this section may be promulgated as emergency legislative rules if they are filed in the state register on or before July 1, 1998.

(d) The value of an acre of managed timberland in a county shall always be less than the value of an acre of timberland of comparable soil quality in the county that is not certified as managed timberland.

(e) Any person aggrieved by any valuation of timberland may file a written objection to the valuation with the county assessor on or before January 15, of the assessment year. The written objection shall then be treated as a protest filed by the taxpayer under section twenty-four-a, article three of this chapter. If any person fails to exhaust the administrative and judicial remedies provided in said section, that person shall be barred from taking any further administrative or judicial action regarding the classification of the property for that assessment year.

(f) Upon request of the Tax Commissioner or the assessor or county commission of the county in which the managed timberland is located, the director of the Division of Forestry shall inspect the property and determine whether or not the property continues to qualify for preferential valuation as managed timberland under this article. In the event the director of forestry determines that a property does not qualify as managed timberland due to a change in its use, or it is discovered that a material misstatement of fact was made by the owner of the property in the certification of the property as managed timberland under subdivision (1), subsection (d), section ten of this article, or it is discovered that the property owner is not complying with the terms of the managed timberland plan, including any period of time for coming into compliance granted the owner by the director of forestry, the director shall give written notice to the owner of the property by certified mail, return receipt requested,

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the Tax Commissioner and the assessor of each county in which the property is located that the certification of the property as managed timberland is revoked.

(g) The aggrieved owner of the property which had its managed timberland certification revoked pursuant to any provision of this code may, at any time up to sixty days from the date of notification from the director of forestry, petition the circuit court of the county in which the property is located for relief.

(h) The provisions of this section shall apply to tax years beginning on or after January 1, 1999.

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§11-1C-11c. Valuation of oil and gas drilling rigs.

Notwithstanding any provision of this code to the contrary and to facilitate the equal and uniform taxation of oil and natural gas drilling rigs throughout the state, the State Tax Commissioner shall annually compile a schedule of oil and natural gas drilling rig values based on the values shown in a nationally recognized guide or bulletin published during the calendar year that includes the assessment date, using the appropriate depth rating assigned to the drawworks by its manufacturer and the actual condition of the drilling rig. The State Tax Commissioner shall furnish the schedule to each assessor and it shall be used by him or her as a guide in placing the assessed values on all oil and natural gas drilling rigs in his or her county. This section applies to assessment years beginning on and after July 1, 2011.

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§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.

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§11-1C-13. Severability.

If any provisions of this article or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the article which can be given effect without the invalid provision or its application and to this end the provisions of this article are declared to be severable.

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§11-1C-14. Confidentiality and disclosure of return information to develop or maintain a mineral mapping or geographic information system; offenses; penalties.

(a) All information provided by or on behalf of a natural resources property owner or by or on behalf of an owner of an interest in natural resources property to any state or county representative, including property tax returns, maps and geological information and property tax audit information provided to the West Virginia Department of Environmental Protection, Office of Oil and Gas, and the West Virginia Geological and Economic Survey, for use in the valuation or assessment of natural resources property or for use in the development or maintenance of a legislatively funded mineral mapping or geographic information system is confidential. The information is exempt from disclosure under section four, article one, chapter twenty-nine-b of this code, and shall be kept, held and maintained confidential except to the extent the information is needed by the State Tax Commissioner to defend an appraisal challenged by the owner or lessee of the natural resources property subject to the appraisal: Provided, That this section may not be construed to prohibit the publication or release of information generated as a part of the minerals mapping or geographic information system, whether in the form of aggregated statistics, maps, articles, reports, professional talks or otherwise, presented in accordance with generally accepted practices and in a manner so as to preclude the identification or determination of information about particular property owners: Provided, however, That effective July 1, 2006, the Tax Commissioner may disclose the following specified information obtained from the West Virginia oil and gas producer/operator return to the West Virginia Geological and Economic Survey and the West Virginia Department of Environmental Protection, Office of Oil and Gas: Provided further, That the West Virginia Geological and Economic Survey and the West Virginia Department of Environmental Protection, Office of Oil and Gas, may disclose the following specified information obtained from the West Virginia oil and gas producer/operator return.

(1) The name and address of the owner of a working interest in the well for which the return is filed;

(2) The county and district within the county wherein the oil or gas well is located and taxed for ad valorem taxation purposes;

(3) The name, address and telephone number of the producer and the producer's agent;

(4) The American Petroleum Institute number assigned to each well for which the return is filed;

(5) The total barrels produced in the reporting period for each oil well for which the return is filed; and

(6) The total mcf produced in the reporting period for each gas well for which the return is filed.

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(b) Any state or county representative or employee, or employee or representative of the West Virginia Geological and Economic Survey or the Department of Environmental Protection, who violates this section by disclosing confidential information is guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than $1,000 or confined in jail for not more than one year, or both fined and confined, and shall be assessed the cost of prosecution. As used in this section, the term "state or county representative" includes any current or former state or county employee, officer, commission or board member and any state or county agency, institution, organization, contractor or subcontractor and any principal, officer, agent or employee thereof.

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