WEST VIRGINIA CODE: §11-3-1

§11-3-1. Time and basis of assessments; true and actual value; default; reassessment; special assessors; criminal penalty.

(a) All property, except public service businesses assessed pursuant to article six of this chapter, shall be assessed annually as of July 1 at sixty percent of its true and actual value; that is to say, at the price for which the property would sell if voluntarily offered for sale by the owner thereof, upon the terms as the property, the value of which is sought to be ascertained, is usually sold, and not the price which might be realized if the property were sold at a forced sale.

(b) Any conflicting provisions of subsection (a) of this section notwithstanding, the true and actual value of all property owned, used and occupied by the owner thereof exclusively for residential purposes shall be arrived at by also giving consideration to the fair and reasonable amount of income which the same might be expected to earn, under normal conditions in the locality wherein situated, if rented: Provided, That the true and actual value of all farms used, occupied and cultivated by their owners or bona fide tenants 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; and that the true and actual value shall be arrived at by giving consideration to the fair and reasonable income which the same might be expected to earn under normal conditions in the locality wherein situated, if rented: Provided, however, That nothing herein shall alter the method of assessment of lands or minerals owned by domestic or foreign corporations.

(c) The taxes upon all property shall be paid by those who are the owners thereof on the assessment date whether it be assessed to them or others.

(d) If at any time after the beginning of the assessment year it be ascertained by the Tax Commissioner that the assessor, or any of his or her deputies, is not complying with this provision or that they have failed, neglected or refused, or is failing, neglecting or refusing after five days' notice to list and assess all property therein at sixty percent of its true and actual value as determined under this chapter, the Tax Commissioner shall order and direct a reassessment of any or all of the property in any county, district or municipality where any assessor or deputy fails, neglects or refuses to assess the property in the manner herein provided. And, if the Tax Commissioner has determined that the assessor has not complied or has so failed, neglected or refused to list and assess property as aforesaid for two or more consecutive years, for the purpose of making assessment and correction of values, the Tax Commissioner shall appoint one or more special assessors, unless the Tax Commissioner determines that such appointment should be made earlier, as necessity may require, to make assessment in any county and any such special assessor or assessors, as the case may be, has the power and authority now vested by law in assessors, and the work of such special assessor or assessors shall be accepted and treated for all purposes by the county boards of

WV Legislature

review and equalization and the levying bodies, subject to any revisions of value on appeal, as the true and lawful assessment of that year as to all property valued by him or her or them. The Tax Commissioner shall fix the compensation of all special assessors appointed, which, together with their actual expenses, shall be paid out of the county fund by the county commission of the county in which any such assessment is ordered, upon the receipt of a certificate of the Tax Commissioner filed with the clerk of the county commission showing the amounts due and to whom payable, after such expenses have been audited by the county commission. All of this subsection is subject to the following:

(1) Notwithstanding any other provision of this subsection to the contrary, if the Tax Commissioner has determined that the assessor has not complied or has so failed, neglected or refused to list and assess property as aforesaid for two consecutive years, but the assessor can show that the criteria established by rule pursuant to this subsection are met, the Tax Commissioner is not required to appoint one or more special assessors pursuant to this section, and in lieu of appointing one or more special assessors, may again order and direct a reassessment of any or all of the property pursuant to this subsection;

(2) For any third or succeeding consecutive year or years that the Tax Commissioner determines that the assessor has not complied or has so failed, neglected or refused to list and assess property as aforesaid, the Tax Commissioner shall appoint one or more special assessors pursuant to the provisions of this subsection regardless of whether or not the assessor can show that he or she will list and assess property as aforesaid the next year; and

(3) For the purposes of determining consecutive years pursuant to this subsection, only tax years beginning on and after the July 1, 2013, assessment date may be considered a first year.

(4) For purposes of subdivision (1) of this subsection, criteria for determining whether the assessor has made a satisfactory showing that he or she will list and assess property as aforesaid for the year next succeeding the two assessment years specified in subdivision (1) of this subsection, the Tax Commissioner shall apply criteria based on: (A) Sales validity; (B) appraisal uniformity; (C) appraisal evaluation; and (D) such other criteria as the Tax Commissioner may prescribe. The Tax Commissioner shall promulgate a legislative rule to specify criteria for the treatment authorized herein for any such third year or succeeding consecutive year or years, and such administrative and procedural requirements and criteria as the Tax Commissioner may prescribe.

(e) Any assessor who knowingly fails, neglects or refuses to assess all the property of his or her county, as herein provided, shall be guilty of malfeasance in office and, upon conviction thereof, shall be fined not less than $100 nor more than $500, or imprisoned not less than three nor more than six months, or both, in the discretion of the court, and upon conviction, shall be removed from office.

(f) For purposes of this chapter and chapter eleven-a of this code, the following terms have the meanings ascribed to them in this section unless the context in which the term is used

WV Legislature

clearly indicates that a different meaning is intended by the Legislature:

(1) "Assessment date" means July 1 of the year preceding the tax year.

(2) "Assessment year" means the twelve-month period that begins on the assessment date.

(3) "Tax year" or "property tax year" means the next calendar year that begins after the assessment date.

(4) "Taxpayer" means the owner and any other person in whose name the taxes on the subject property are lawfully assessed.

WV Legislature