WEST VIRGINIA CODE: §11-3-31

§11-3-31. Generally applied, and usual and customary practices and procedures utilized by assessors prior to July 2, 1982; limit of liability.

To the extent that any generally applied, usual and customary practice or procedure utilized by the assessors of the several counties prior to July 2, 1982, for the return, listing, appraisement and assessment of property for ad valorem property taxation did not violate the then existing statutory law, interpretations thereof by the courts or the State Tax Commissioner, or regulations promulgated under such statutory law, and to that extent only, the use of such practice or procedure, in good faith, shall not be the sole basis for, or be considered in, the removal of any public officer or the imposition of any civil liability upon such official. The State Tax Commissioner shall be competent to offer testimony as to whether the practice or procedure utilized was generally applied, was a usual and customary practice among the several counties, and may offer testimony regarding formal or informal interpretations, rules or practice employed by him and his predecessors in office at the time such alleged usual and customary practice or procedures were utilized in several counties.

WV Legislature