WEST VIRGINIA CODE: §11-6K-4

§11-6K-4. Review of returns; procuring information for tentative appraisals; tentative appraisals by Tax Commissioner; notification to taxpayers.

(a) All returns delivered to the Tax Commissioner shall be examined by him or her, and if found insufficient in form, defective, imperfect or not in compliance with law, he or she shall compel the person delivering the return to make it in proper and sufficient form in all respects as required by law.

(b) If any owner, operator or producer fails to make a required return, the Tax Commissioner shall proceed to obtain the facts and information required to be furnished by the returns.

(c) For the purposes of ascertaining the correctness of any return filed pursuant to this article or of valuing the property of any industrial taxpayer or natural resources property owner or operator, the Tax Commissioner may exercise all of the powers and authority granted to him or her by sections five-a, five-b and five-c, article ten of this chapter.

(d) Using information provided on the returns and all other pertinent evidence, information and data the Tax Commissioner has been able to procure, the Tax Commissioner shall annually value and make tentative appraisals of all industrial property and natural resources property as provided in section ten, article one-c of this chapter.

(e) (1) On or before October 15 of the assessment year, the Tax Commissioner shall complete the preparation of tentative appraisals of all industrial property and natural resources property and shall notify the affected owner or operator of the amount of the tentative appraisals: Provided, That in the case of oil property, natural gas property and managed timberland, the Tax Commissioner shall complete the preparation of tentative appraisals and notify the affected owner or operator by December 1 of the assessment year, and: Provided, however, That no notification shall be required where the total increase in the aggregate amount of the tentative appraisals to the affected owner or operator does not exceed $1,000 and the total tentative appraisals did not increase by more than ten percent from the prior year's appraisals. Notification may, at the reasonable discretion of the Tax Commissioner, be:

(A) By written notice deposited in the United States mail, addressed to the owner or operator at the principal office or place of business of the owner or operator;

(B) By electronic notification; or

(C) By any other means designed to communicate the tentative appraisal information to the owner or operator in a timely and efficient manner and in a convenient useable form.

(2) Any notice required to be provided under this section to an owner or operator shall also

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be provided by the Tax Commissioner to the assessor of the county in which the property is located. The Tax Commissioner shall retain in his or her office true copies of tentative appraisals and of the underlying work sheets used to compute the tentative appraisals, all of which shall be available for inspection by any owner or operator or his or her duly authorized representative.

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