

# WEST VIRGINIA CODE: §11-6K-6

## **§11-6K-6. Final appraisal of industrial property and natural resources property by Tax Commissioner; appraisals sent to assessors; appeals of Tax Commissioner's appraisals.**

(a) The Tax Commissioner shall finalize the tentative appraisals made pursuant to section four of this article and make his or her final appraisals of industrial property and natural resources property on or before December 15 of the assessment year.

(b) On or before December 15 of the assessment year, the Tax Commissioner shall forward each industrial property and natural resources property appraisal to the county assessor of the county in which that property is located. In so doing, The Tax Commissioner shall identify those appraisals that may still be under review under section five of this article. The assessor shall then multiply each 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 Tax Commissioner shall supply supporting data that the assessor might need to evaluate the appraisal.

(c) Any taxpayer claiming to be aggrieved by any assessment made pursuant to this article may appeal the assessment as provided under the provisions of article three of this chapter: Provided, That if the assessment exceeds sixty percent of the final appraisal by the Tax Commissioner, the taxpayer may notify the Tax Commissioner in writing of this error, whereupon he or she shall, if the error is confirmed, instruct the assessor in writing to lower the assessment to sixty percent of the final appraisal. The assessor shall, upon receipt of instruction from the Tax Commissioner, lower the assessment as required.