# WEST VIRGINIA CODE: §7-7-6A

**§7-7-6a. assessors; additional compensation; additional duties.**

In addition to the salary or compensation provided elsewhere in this article, the county commission of each county shall pay to the assessor, on an annual basis, on and after July 1, 1977, additional compensation in accordance with the provisions of this section and section six-b of this article for such additional duties required of him by this section.

To receive such additional compensation, the following duties are hereby imposed upon every assessor of this state:

(1) He shall annually complete a sales ratio analysis in a manner prescribed by the State Tax Commissioner.

(2) He shall present to the Tax Commissioner a list of real property transfers of the prior assessment year by December first annually.

(3) He shall on or before December 1 of each year supply a list of new construction and improvements exceeding $1,000 of the previous assessment year on forms prescribed by the State Tax Commissioner.

(4) He shall on or before December 1 of each year supply a list of new businesses added to the assessment rolls and businesses that have discontinued operations in the previous assessment year and been removed from the assessment rolls.

(5) He shall provide assistance to the Tax Commissioner to disseminate information with respect to the taxation, classification and valuation of nonutility and public utility property to the end that all property shall be more equally and uniformly assessed throughout the state.

(6) He shall annually assist the Tax Commissioner in determining the current use of such real property in his county as the Tax Commissioner may require to accomplish a uniform appraisal and assessment of real property.

The duties hereinbefore listed must be substantially completed by the assessor no later than November 1 of each year, and each assessor shall certify to the Tax Commissioner that he has substantially completed such duties in accordance with requirements of the Tax Commissioner. If at this time there has been substantial completion of the above duties to the satisfaction of the Tax Commissioner, the Tax Commissioner shall, but no later than November 15 of each year, certify to the county commission that the assessor has substantially performed these duties, and is entitled to the remuneration provided for in section six-b of this article.

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