

701153

**WEST VIRGINIA LEGISLATURE**

FIRST EXTRAORDINARY SESSION, 1986



**ENROLLED**

HOUSE BILL No. 153.....

(By ~~Mr.~~ Del. Feinberg + Del. Shepherd)



Passed ..... May 22, ..... 1986

In Effect ..... From ..... Passage

**ENROLLED**  
**H. B. 153**

(By DELEGATE FEINBERG and DELEGATE SHEPHERD)

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[Passed May 22, 1986; in effect from passage.]

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AN ACT to amend and reenact section three, article one-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; to further amend said article one-a by adding thereto a new section, designated section twenty-nine-a; and to further amend said chapter eleven by adding thereto a new article, designated article one-b, all relating generally to the periodic statewide appraisal and reappraisal of property subject to ad valorem taxation; the definition of certain terms used with respect thereto; the redefinition of the term "farm" with respect to principal residences situate on farms; prescribing generally the duties of the tax commissioner, the county assessors, sheriffs and county commissions with respect to the valuation of property for ad valorem tax purposes and providing for their removal from office for their failure to perform such duties; providing for an additional period for review of property appraisals completed since the year one thousand nine hundred eighty-two; certain legislative findings with respect thereto; providing that said article one-b shall apply only to the reappraisal of property completed pursuant to the requirements of Article X, Section 1b of the Constitution of West Virginia; providing definitions for certain terms used with respect to such review; requiring the tax commissioner to prepare a list of all taxable property located within the several counties and requiring its publication by the sheriffs thereof;

requiring notice of appraised values of each item of real property to be mailed to the owner thereof by the tax commissioner; the content and form of such notices; requiring such owners to be notified as to their right to petition for review of such values; requiring additional notices to be given the public through advertisements in the various news media of the state and the date and content of such advertisements; authorizing such advertisements to be run as a public service by such media, or in lieu thereof, providing for the payment of the costs; review of such appraisements by the county commission and the time for the filing of petitions for such review; the content of such petitions and procedures with respect to the hearings held thereon; the function and duties of the assessor, the prosecuting attorney and other officials with respect to such hearing and review procedures; making and preserving the record of such hearings; the entry of a decision of the county commission and the time by which such decision is required to be made; authorizing the tax commissioner, assessor and interested parties to enter into agreements and stipulations with respect to such values and the effect thereof; limiting the time when such agreements shall go into effect; the authority of the county commission with respect to such agreements and stipulations; requiring the tax commissioner to hire or retain property tax appraisal consultants; requiring such consultants to assist the public with respect to problems arising from the appraisal and assessment of property; the qualifications of such consultants and their duties and responsibilities; the rights of persons other than the property owner to petition or intervene with respect to reviewing the values of property for ad valorem tax purposes; the duty of the assessor to assist the county commission with respect to establishing such values and to inventory certain properties damaged by the flood which occurred in the state on or about the third or fourth day of November, one thousand nine hundred eighty-five; review of any decision made by the county commission with respect to values by the circuit court upon petition for certiorari; requiring the reimbursements of certain costs to the assessor and sheriff

by the tax commissioner; requiring the county commission and the tax commissioner to provide certain reports and the date thereof; procedures and the certification and completion of the property appraisal process in conformance with said article one-b and the implementation thereof; and the date of such implementation.

*Be it enacted by the Legislature of West Virginia:*

That section three, article one-a, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted; that said article one-a be further amended by adding thereto a new section, designated section twenty-nine-a; and that said chapter eleven be further amended by adding thereto a new article, designated article one-b, all to read as follows:

**ARTICLE 1A. APPRAISAL OF PROPERTY FOR PERIODIC STATEWIDE REAPPRAISALS.**

**§11-1A-3. Definitions.**

1 As used in this article, unless the context clearly  
2 requires a different meaning:

3 (a) "Assessed value" of any item of property is its  
4 assessed value after the certification of the first  
5 statewide reappraisal and shall be sixty percent of the  
6 market value of such item of property regardless of its  
7 class or species, except as hereinafter specifically  
8 provided in this article;

9 (b) "Base year" shall have the meaning ascribed to  
10 that term by the provisions of section two of this article;

11 (c) "Commission" shall mean the West Virginia  
12 appraisal control and review commission;

13 (d) "Commissioner" or "tax commissioner" shall mean  
14 the chief executive officer of the state tax department  
15 except in those instances where the context clearly  
16 relates to the West Virginia appraisal control and  
17 review commission, in which case "commissioner" shall  
18 mean any member of such commission;

19 (e) "Designated agent" shall mean a person, not  
20 directly employed by the tax commissioner, who is

21 designated by the tax commissioner to perform reap-  
22 praisal functions authorized or required by this article.  
23 Such term shall include, but not be limited to, agents  
24 and independent contractors, and nothing in this article  
25 shall be construed to alter the relationship of the state  
26 of West Virginia, or its officers, and such persons to  
27 create relationships not contemplated by agreements  
28 between the tax commissioner and such persons;

29 (f) "Farm" shall mean and include land currently  
30 being used primarily for farming purposes, whether by  
31 the owner thereof or by a tenant, and which has been  
32 so used for at least seasonally during the year next  
33 preceding the then current tax year, but shall not  
34 include lands used primarily in commercial forestry or  
35 the growing of timber for commercial purposes; and  
36 shall not include one acre surrounding the principal  
37 residence situate on a farm which shall be valued as a  
38 homesite in the same manner as surrounding homes and  
39 properties not situated on farmland, taking into consid-  
40 eration such variables as location, resale value and  
41 accessibility. The commissioner of agriculture shall  
42 formulate criteria upon which a parcel of land qualifies  
43 as a "farm". The county assessor may require the  
44 assistance of the commissioner of agriculture in making  
45 a determination of whether a parcel of land qualifies as  
46 a "farm".

47 (g) "Farming purposes" shall mean the utilization of  
48 land to produce for sale, consumption or use, any  
49 agricultural products, including, but not limited to,  
50 livestock, poultry, fruit, vegetables, grains or hays or  
51 any of the products derived from any of the foregoing,  
52 tobacco, syrups, honey, and any and all horticultural and  
53 nursery stock, Christmas trees, all sizes of ornamental  
54 trees, sod, seed and any and all similar commodities or  
55 products including farm wood lots and the parts of a  
56 farm which are lands lying fallow, or in timber or in  
57 wastelands;

58 (h) "Property situate in this state" shall mean:

59 (1) Property having legal situs in this state; or

60 (2) In the case of persons with a place of business

61 located in this state and authorized to do business in this  
62 state and one or more other states of the United States  
63 or any foreign country:

64 (A) Any tangible property brought into this state  
65 from time to time or otherwise deemed to have situs in  
66 this state for purposes of ad valorem property taxation;  
67 and

68 (B) Any intangible property held by such person,  
69 wherever evidence thereof is situate. In the case of  
70 assessment of such intangible property for ad valorem  
71 property taxation after the first statewide reappraisal  
72 only such part thereof as may be determined by  
73 applicable law or regulation to be subject to such  
74 taxation shall be deemed to be situate in this state;

75 (i) "Value", "market value" and "true and actual  
76 value" shall have the same meaning and shall mean the  
77 price at or for which a particular parcel or species of  
78 property would sell if it were sold to a willing buyer by  
79 a willing seller in an arm's length transaction without  
80 either the buyer or the seller being under any compul-  
81 sion to buy or sell: *Provided*, That in determining value,  
82 primary consideration shall be given to the trends of  
83 price paid for like or similar property in the area or  
84 locality wherein such property is situate over a period  
85 of not less than three nor more than eight years next  
86 preceding the base year and in the case of a farm or  
87 farms shall be determined assuming such land is being  
88 used for farming purposes. In addition, the commis-  
89 sioner may, for purposes of appraisement of any tract  
90 or parcel of real property, or chattels, real or other  
91 species of property, real or personal, take into account  
92 one or more of the following factors: (1) the location of  
93 such property; (2) its site characteristics; (3) the ease of  
94 alienation thereof, considering the state of its title, the  
95 number of owners thereof, and the extent to which the  
96 same may be the subject of either dominant or servient  
97 easements; (4) the quantity of size of the property and  
98 the impact which its sale may have upon surrounding  
99 properties; (5) if purchased within the previous eight  
100 years, the purchase price thereof and the date of each  
101 such purchase; (6) recent sale of, or other transactions

102 involving comparable property within the next preced-  
103 ing eight years; (7) the value of such property to its  
104 owner; (8) the condition of such property; (9) the income,  
105 if any, which the property actually produces and has  
106 produced within the next preceding eight years; and (10)  
107 any commonly accepted method of ascertaining the  
108 market value of any such property, including techniques  
109 and methods peculiar to any particular species of  
110 property if such technique or method is used uniformly  
111 and applied to all property of like species.

**§11-1A-29a. Duty of tax commissioner, assessors, sheriffs  
and county commissions in valuation of  
property.**

1 Except as to hearing and deciding petitions for review  
2 by the several county commissions, it shall be the  
3 responsibility and duty of the tax commissioner to see  
4 to the proper and accurate valuation of all property  
5 subject to appraisal pursuant to this article or article  
6 one-b of this chapter, except for nonutility personal  
7 property. It is likewise the duty of the several county  
8 assessors, sheriffs and county commissions to assist the  
9 tax commissioner in his efforts to ascertain the true  
10 value of all such property and it is likewise their  
11 individual and collective duties to see to the proper and  
12 fair valuation of property within their respective  
13 counties. It shall be the responsibility and duty of each  
14 county assessor to see to the proper and accurate  
15 valuation of all nonutility personal property appraised  
16 pursuant to this article. The assessor shall review the  
17 initial appraisal of such personal property and shall  
18 make such adjustments as will render said appraisal  
19 equal and uniform. The tax commissioner shall provide  
20 such necessary guidelines and instructions, in accor-  
21 dance with chapter twenty-nine-a of this code to  
22 assessors as will ensure fair and uniform values of such  
23 property within each county and among all counties in  
24 this state. The tax commissioner shall review each  
25 assessor's work to ensure that such guidelines and  
26 instructions have been uniformly followed. Any changes  
27 in appraised values shall be entered into the computer  
28 network required by section twenty-one of this article,

29 and notice of such change shall be mailed to the  
30 property owner. The failure of any such county official  
31 so to do or to carry out his or her duties with respect  
32 thereto shall constitute grounds for the removal from  
33 office of any such official.

**ARTICLE 1B. ADDITIONAL REVIEW OF PROPERTY APPRAISALS; IMPLEMENTATION.**

**§11-1B-1. Legislative findings and intent.**

1 (a) The Legislature hereby finds that many citizens  
2 and taxpayers of this state have the belief that an  
3 unacceptable number of errors and misinformation are  
4 included within the results of the statewide appraise-  
5 ment of property subject to ad valorem taxes pursuant  
6 to the amendment of Article X, Section 1b of the  
7 Constitution of West Virginia, adopted in the year one  
8 thousand nine hundred eighty-two, which belief is  
9 sufficient to cast doubt over the results of such reapprai-  
10 sal in the mind of the general public.

11 (b) The Legislature recognizes that the constitution-  
12 ally mandated reappraisal required an unprecedented  
13 effort to be expended by the state and counties to  
14 identify and establish the value of all of the property of  
15 this state in a fair, equal and uniform manner. The  
16 Legislature also finds that the success of such an  
17 ambitious and important program depends in large  
18 measure upon public confidence and assurance as to its  
19 fairness and accuracy. The revenues produced by ad  
20 valorem taxation are vital to county government, public  
21 education, and municipalities, and only upon full  
22 compliance with the purpose and intent of the constitu-  
23 tional requirements may our citizens and their represen-  
24 tatives determine the appropriate level of ad valorem  
25 taxation.

26 (c) It is therefore the intent of the Legislature to  
27 provide a process by which property owners, if they so  
28 desire, may inquire of and object to the results of such  
29 reappraisal and have the same reviewed and, in the  
30 proper cases, adjusted so as to reflect the true value of  
31 all property subject to ad valorem taxes prior to the  
32 implementation of such reappraisal by the Legisla-



33 ture. It is the further intent of the Legislature that to  
34 these ends the tax commissioner, the several county  
35 commissioners, assessors and sheriffs shall expend the  
36 maximum efforts to addressing the inquiries and  
37 complaints of taxpayers with respect to the reappraisal  
38 and in an expeditiously and orderly manner seek to  
39 review and ascertain fair and accurate values for all  
40 properties.

**§11-1B-2. Application of article.**

1 The provisions of this article shall apply only to the  
2 appraisement of property subject to ad valorem taxation  
3 and which was required by law to be appraised  
4 pursuant to the mandate set forth in Article X, Section  
5 1b of the Constitution of this state as amended in the  
6 year one thousand nine hundred eighty-two, and shall  
7 not apply to any appraisement or reappraisement of any  
8 such property in any county or counties of this state  
9 prior to the adoption of such amendment nor subsequent  
10 to the year one thousand nine hundred eighty-seven.

**§11-1B-3. Definitions.**

1 As used in this article, unless the context in which  
2 used requires otherwise:

3 (1) "Assessed property", "taxable property" or "prop-  
4 erty" shall mean and include all real estate and personal  
5 property or interests therein which were required to be  
6 appraised pursuant to Article X, Section 1b of the  
7 Constitution of this state, as amended in the year one  
8 thousand nine hundred eighty-two (except as may be  
9 exempted from ad valorem taxation by the provisions of  
10 Article X, Section 1a of the Constitution of this state as  
11 amended in the year one thousand nine hundred eighty-  
12 four) and any statute or statutes subsequently enacted  
13 which would implement such amendment and, with  
14 respect to real property, any and all improvements or  
15 structures thereon or attached thereto.

16 (2) References to the term or terms "the appraisal" or  
17 "the appraisement", "appraisal" or "appraisement" shall  
18 mean the appraisement of property which was made or  
19 performed following the adoption of and pursuant to the

20 amendment to Article X, Section 1b of the Constitution  
21 of West Virginia adopted in the year one thousand nine  
22 hundred eighty-two and also pursuant to article one-a  
23 of this chapter, and any modifications and revisions  
24 made thereto prior to the effective date of this article,  
25 subject however, to those exemptions subsequently  
26 granted by the amendments to Section 1a of said Article  
27 X of the Constitution adopted in the year one thousand  
28 nine hundred eighty-four.

29 (3) "Market value" or "true and actual value" or the  
30 unqualified word "value" shall have the same meaning  
31 ascribed thereto by the provisions of subdivision (i),  
32 section three, article one-a of this chapter.

**§11-1B-4. Appraisal of property.**

1 (a) All property as defined in section three of this  
2 article shall be appraised at its true and actual value  
3 as that term is defined in subdivision (i), section three,  
4 article one-a of this chapter.

5 (b) Any provision of article one-a of this chapter or of  
6 any other provision of law to the contrary notwithstand-  
7 ing, neither the appraisement nor the values ascertained  
8 thereby shall be used by the several county assessors,  
9 county commissions or the tax department for purposes  
10 of ad valorem tax assessments until after the thirtieth  
11 day of June, one thousand nine hundred eighty-seven  
12 except in accordance with this article.

**§11-1B-5. Preparation of property list by tax commis-  
sioner; publication by sheriff.**

1 (a) The tax commissioner shall compile a list of all  
2 separately assessed property which was subject to the  
3 appraisal. A separate list shall be compiled for each  
4 county, which list shall include the district in which the  
5 property is or was located at the time of appraisals, the  
6 owner or owners of such separately assessed item or  
7 parcel at that time and the appraisal value thereof. To  
8 the extent known by the tax commissioner, such list  
9 shall include and reflect the name of the current  
10 property owner to the extent ownership of the subject  
11 property has changed since its reappraisal. Such list

12 shall be delivered to the several assessors, sheriffs and  
13 county commissions on or before the fifteenth day of  
14 June, one thousand nine hundred eighty-six. All pro-  
15 posed final appraisals shall be included in such list and  
16 shall reflect all final revisions and modifications which  
17 are made or to be made prior to such date pursuant to  
18 sections sixteen and seventeen, article one-a of this  
19 chapter with respect to property which has been subject  
20 to revisions or modifications in the value thereof, or if  
21 an appeal is pending before the county commission with  
22 respect to the value of any such property then the list  
23 shall include the last value certified by the tax commis-  
24 sioner to the county commission as to such property or  
25 if the value has been established by order of the county  
26 commission and a petition for writ of certiorari is still  
27 pending before the circuit court and shall have not been  
28 finally determined by the court, then the value last  
29 adopted by the county commission shall be included in  
30 the list and such fact or facts shall be separately noted  
31 in such list.

32 (b) The sheriff shall, upon receipt of the list required  
33 to be compiled and delivered by the tax commissioner,  
34 forthwith cause notice to be given owners that the  
35 appraisal of all property subject to ad valorem taxation  
36 within the county has been completed and that the  
37 results thereof are available to any person interested  
38 therein at the office of the assessor. Such notice shall be  
39 given in the form of a Class I-O legal advertisement in  
40 accordance with article three, chapter fifty-nine of this  
41 code and the publication area shall be the county. The  
42 assessor shall simultaneously inform the tax commis-  
43 sioner of the fact that the notice was or has been  
44 published according to the requirements of this section.

**§11-1B-6. Notice of appraised values of real property to  
owner by tax commissioner; content; form.**

1 (a) The tax commissioner shall also on or before the  
2 fifteenth day of August, one thousand nine hundred  
3 eighty-six, first mail to each owner, a notice of the  
4 amount of such appraised value of all real property  
5 subject to ad valorem taxation, as modified or revised.  
6 Such notice shall be addressed and mailed to the person

7 or persons in whose name any and all such real property  
8 is assessed or was assessed in the year one thousand nine  
9 hundred eighty-three, or if the property has been  
10 transferred or replaced upon the tax books of the sheriff,  
11 then at the name and address reflected upon the tax  
12 tickets in the office of the sheriff of the county wherein  
13 such property is located. If such address be unknown to  
14 the tax commissioner, an alphabetical listing of such  
15 properties shall be forwarded to such sheriff on or  
16 before the fifteenth day of June, one thousand nine  
17 hundred eighty-six, and such sheriff shall provide the  
18 appropriate mailing address for each such property in  
19 the list, such completed list to be returned to the tax  
20 commissioner on or before the first day of July, one  
21 thousand nine hundred eighty-six.

22 (b) The notice required to be mailed by the provisions  
23 of subsection (a) of this section shall be upon uniform  
24 forms prepared by the tax commissioner and shall be  
25 of simple and readily understandable language and  
26 design. The notice shall advise each property owner that  
27 (i) an additional opportunity and final period of review  
28 is being afforded to request a review of the appraised  
29 value of the real property before the county commission  
30 prior to the final implementation of such values for ad  
31 valorem tax purposes, (ii) that an application or request  
32 for such review must be filed with the county commis-  
33 sion not later than the second day of September, one  
34 thousand nine hundred eighty-six, (iii) that all property  
35 owners have a right to petition for review of the value  
36 placed upon such property irrespective of whether such  
37 owners had previously petitioned for review by the  
38 county commission which had finally determined such  
39 value or whether such review process was currently  
40 pending either before the county commission or upon  
41 certiorari before the circuit court as provided in section  
42 eighteen, article one-a of this chapter, (iv) that the  
43 information and data relied upon in making the  
44 appraisal and in fixing the value of such property is  
45 available in the office of the county assessor at no cost  
46 to the property owner or other interested persons, (v)  
47 that such owner may in his or her petition or at any  
48 hearing held thereon, in addition to those matters

49 relative to the reappraisal, present such factors or  
 50 circumstances as, in the judgment of the owner, may  
 51 have resulted in either an increase or decrease in the  
 52 value of the property in question since the appraisal, and  
 53 (vi) the description of the property which shall include,  
 54 but not be limited to, the acreage and general landbook  
 55 description on the landbook. Such factors or circumstan-  
 56 ces may be taken into consideration by the county  
 57 assessor or county commission in fixing the assessed  
 58 value thereof for the tax year for which a lien attaches  
 59 on the first day of July, one thousand nine hundred  
 60 eighty-seven: *Provided*, That such factors shall have no  
 61 bearing upon the issues involved in establishing the true  
 62 value of such property as established by the appraisal.  
 63 Such notice shall include the information hereinbefore  
 64 required and for notices affecting surface real property  
 65 values shall set forth at least the following information  
 66 in the form shown or as near thereto as may be  
 67 practicable:

68 NOTICE

69 YOU ARE HEREBY NOTIFIED OF THE VALUE  
 70 PLACED UPON YOUR PROPERTY WHICH IS  
 71 IDENTIFIED BELOW. THIS VALUE RESULTS  
 72 FROM THE REAPPRAISAL OF ALL PROPERTY  
 73 SUBJECT TO PROPERTY TAX AS REQUIRED BY  
 74 THE STATE CONSTITUTION.

75 COUNTY \_\_\_DIST \_\_\_MAP \_\_\_PARCEL \_\_\_SPID \_\_\_  
 76 PROPERTY LOCATION: (Including address) \_\_\_\_\_  
 77 \_\_\_\_\_DATE \_\_\_\_\_  
 78 TAX CLASS: \_\_\_ACCOUNT NO. \_\_\_NOTICE: \_\_\_\_\_

79 OWNERS NAME  
 80 MAILING ADDRESS  
 81 CITY, STATE, ZIP

82 DEAR PROPERTY OWNER,

83 IN COMPLIANCE WITH THE PROVISIONS OF  
 84 THE WEST VIRGINIA STATE CONSTITUTION,  
 85 ALL PROPERTY HAS BEEN REAPPRAISED  
 86 BASED ON FAIR MARKET VALUE AS OF JULY,  
 87 1983.

88 STATE LAW REQUIRES THAT ALL ASSESS-  
89 MENTS BE 60% OF FAIR MARKET VALUE AND  
90 THAT ANY INCREASES IN ASSESSMENTS BE  
91 PHASED-IN OVER A 10 YEAR PERIOD.

92 FOLLOWING ARE THE RESULTS OF THE RE-  
93 VALUATION AND THE ESTIMATED TAX IM-  
94 PACT FOR THE PROPERTY LISTED ABOVE.

95	YOUR PROPERTY'S 1983		
96	MARKET/VALUE .....	=	\$_____
97			X60%
98	ASSESSMENT VALUE.....	=	\$_____
99	LESS YOUR CURRENT		
100	ASSESSED VALUE .....	=	\$_____
101	DIFFERENCE IN VALUE .....	=	\$_____

102 ASSUMING THE TAX RATES IN YOUR COUNTY  
103 DO NOT CHANGE AND ALSO ASSUMING THAT  
104 THERE HAVE BEEN NO CHANGES IN YOUR  
105 PROPERTY SINCE 1983, YOUR CURRENT AS-  
106 SSESSED VALUE OF \$\_\_\_\_\_ WILL BE IN-  
107 CREASED TO \$\_\_\_\_\_ FOR THE YEAR \_\_\_\_\_  
108 AND WILL BE INCREASED \$\_\_\_\_\_ EACH YEAR  
109 THEREAFTER FOR A TOTAL PERIOD OF TEN  
110 YEARS. BASED ON CURRENT ASSESSMENTS  
111 YOUR TAX FOR THE NEXT YEAR WILL BE  
112 \$\_\_\_\_\_. IF YOUR ASSESSOR DETERMINES  
113 THAT YOUR PROPERTY HAS THE SAME VALUA-  
114 TION AS IN 1983. AND THAT THE LEVY RATES  
115 REMAIN THE SAME, THEN IN THAT EVENT  
116 YOUR TAX THE TENTH YEAR WILL BE \$\_\_\_\_\_

117 THE VALUES, ASSESSMENTS AND AMOUNT  
118 OF TAXES SHOWN ABOVE DO NOT INCLUDE OR  
119 TAKE INTO ACCOUNT ANY CREDIT FOR THE  
120 HOMESTEAD EXEMPTION. IF YOU ARE ELIGI-  
121 BLE FOR THE HOMESTEAD EXEMPTION, NEXT  
122 YEAR'S PROPERTY TAX SHOULD BE REDUCED  
123 OR ELIMINATED.

124 THE VALUES SHOWN ABOVE DO NOT IN-  
125 CLUDE OR REFLECT ANY INCREASES OR DE-  
126 CREASES IN VALUE BECAUSE OF REPLACE-  
127 MENT, ADDITIONS OR OTHER FACTORS OR

128 CIRCUMSTANCES OCCURRING SINCE 1983.

129 IF YOU DISAGREE WITH THE VALUE PLACED  
130 UPON THE ABOVE DESCRIBED PROPERTY OR  
131 IF YOU BELIEVE CHANGES HAVE OCCURRED  
132 IN SUCH PROPERTY SINCE 1983 WHICH WOULD  
133 IN YOUR OPINION REDUCE THE VALUE OF  
134 YOUR PROPERTY, THEN YOU SHOULD PETI-  
135 TION THE COUNTY COMMISSION FOR REVIEW.

136 (c) In addition to any other notice required to be given  
137 to property owners by any provisions of this article, the  
138 sheriff shall give or provide a notice which shall advise  
139 the property owners of the fact that the right to petition  
140 for review of the value will expire on the second day of  
141 September, one thousand nine hundred eighty-six, that  
142 such petition must be filed or presented to the county  
143 commission on or before that date, and that no such  
144 petition shall be received thereafter. Such notice shall  
145 be included as a separate document within the same  
146 envelope in which tax tickets are mailed, or be delivered  
147 with such tax tickets to property owners pursuant to  
148 section eight, article one, chapter eleven-a of this code.

149 (d) The fact that an owner failed to receive any notice  
150 pursuant to the provisions of this article shall not affect  
151 the right of the property owner to petition for review  
152 within the time prescribed, and shall not extend the  
153 period by or during which any such petition is permitted  
154 to be filed, as provided by this article, nor serve to toll  
155 the time by which any such petition is required to be  
156 filed.

157 (e) The sheriff, assessor, clerk of the county commis-  
158 sion and all other county officers shall cooperate and  
159 assist the tax commissioner in locating and ascertaining  
160 proper, correct and current addresses of all owners of  
161 property subject to ad valorem taxes in order that the  
162 mailing of the notices required by the provisions of this  
163 section or of any other provision of this article may  
164 achieve the greatest degree of proficient and accurate  
165 delivery.

166 (f) Nothing in this article shall be construed to  
167 diminish to any extent any responsibility on the part of

168 any property owner or taxpayer to see to the proper,  
169 accurate and timely return of any property required to  
170 be returned or to see that any such property is assessed  
171 and taxed according to law and to the extent provided  
172 by law.

**§11-1B-7. Additional newspaper, radio and television  
advertising required.**

1 (a) In addition to the legal advertisement required by  
2 section five of this article and the notice requirements  
3 of section six of this article, the tax commissioner shall  
4 cause retail display advertisements, as opposed to and  
5 other than legal and classified advertisements, to be  
6 published in every newspaper of general circulation  
7 within each county of this state which shall generally  
8 and plainly inform the property owners and taxpayers  
9 of each county that the period to file their petition for  
10 review of the appraised value of their property for ad  
11 valorem property tax purposes expires on the second  
12 day of September, one thousand nine hundred eighty-six  
13 and that such petitions must be filed with the county  
14 commission on or before that date. Such advertisements  
15 shall be of a size sufficient to be readily visible and  
16 apparent to the readers of such newspaper and shall be  
17 at least fifteen column inches or its equivalent and shall  
18 appear in each such newspaper in some portion thereof  
19 other than that portion devoted to legal and classified  
20 advertising. The tax commissioner shall solicit the  
21 running of such advertisement as a public service or at  
22 a reduced cost, but, in any event, the cost of all such  
23 advertising shall be paid for by the state tax commis-  
24 sioner. Such advertisements shall be run at least three  
25 times between the first day of July, one thousand nine  
26 hundred eighty-six and the twentieth day of August of  
27 said year, but not more often than once per week during  
28 such period, and shall be run a fourth and final time  
29 no earlier than the thirtieth day of August or, in the case  
30 of weekly newspapers, the edition next preceding that  
31 date. Further, the commissioner shall provide news  
32 stories to be carried and asked to be published which  
33 would inform the public of the matters required to be  
34 advertised and of which notice is required to be given



35 by this article.

36 (b) In addition to the advertisement required by  
37 section six of this article and subsection (a) of this  
38 section, the tax commissioner shall arrange for radio  
39 and television advertisements to be carried by a  
40 sufficient number of stations to assure statewide  
41 coverage, which advertisements shall be designed to  
42 plainly inform the public that the period during which  
43 property owners and taxpayers are permitted to petition  
44 for review of the appraised value of their property for  
45 ad valorem property tax purposes expires on the second  
46 day of September, one thousand nine hundred eighty-  
47 six, and that such petitions must be filed with the county  
48 commission on or before that date. Such advertisements  
49 shall likewise be broadcast at least three times between  
50 the first day of July, one thousand nine hundred eighty-  
51 six and the twentieth day of August of said year and  
52 shall, if possible to arrange, be broadcast as public  
53 service advertisements, and, in any event, shall be  
54 broadcast at such hours or times calculated to maximize  
55 their exposure to the viewing and listening public. To  
56 the extent that the tax commissioner cannot arrange for  
57 such advertisements to be broadcast as public service  
58 advertisements, the cost shall be paid for by the tax  
59 commissioner.

60 (c) The paid advertisements required to be seen or  
61 broadcast by the provisions of this section shall not  
62 include the name of the tax commissioner or of any other  
63 public official or employee, whether elected or ap-  
64 pointed, and such person may be referred to in such  
65 advertisements, if at all, by their title or office only.

66 (d) Failure of any newspaper, radio and television  
67 advertising to be published or broadcast as provided by  
68 sub-sections (a) or (b) shall not invalidate or impair the  
69 additional review of property appraisals provided for by  
70 this article.

**§11-1B-8. Review by county commission; petition there-  
fore; hearing; decision.**

1 (a) Not later than the second day of September, one  
2 thousand nine hundred eighty-six, the owner of any

3 assessed property may petition for review of the  
4 appraised value of his or her property. Such petition  
5 shall be filed with the county commission of the county  
6 wherein such property or the greater portion thereof is  
7 situate. No hearing shall be held with respect to any  
8 such petition filed or received by the county commission  
9 after the date hereinabove specified or which has not  
10 been deposited in the regular course of the United States  
11 mail, postage prepaid, and properly addressed to the  
12 county commission on or before such date. Such county  
13 commission shall forthwith mail or deliver at least  
14 weekly true copies of all such petitions to the tax  
15 commissioner and to the county assessor which shall  
16 reflect the date of filing.

17 (b) The state tax commissioner shall devise and make  
18 available a form which may be used as a petition by any  
19 owner or taxpayer seeking review of the appraised value  
20 of any such property. The petition shall set forth the  
21 name of the petitioner, the address or identification of  
22 the property in question, preferably reflected upon the  
23 most recent tax ticket, and the county and district  
24 wherein such property is located and shall state in  
25 general terms all matters of or to which the owner or  
26 owners take exception or believe to be in error with  
27 respect to the proposed appraised value of such property  
28 and such other matters as the owner or petitioner deems  
29 necessary to inform the county commission and the  
30 parties of the nature of such owner's complaint. The  
31 owner may also petition with respect to and raise at any  
32 time any issue, fact or circumstance which has occurred  
33 with respect to the subject property since the year one  
34 thousand nine hundred eighty-three. The petitioner may  
35 use such form as provided by the tax commissioner or  
36 may use his or her own petition which need not be in  
37 any specific form so long as the nature of the complaint  
38 and request for review can be ascertained. Such forms  
39 as are prepared by the tax commissioner shall be made  
40 available at the offices of the county commission, the  
41 county clerk, the assessor and the sheriff and at such  
42 other places in the community as the tax commissioner  
43 may deem appropriate and may be included in or with  
44 the notice required by section six of this article.

45 (c) The county commission shall sit as an administra-  
46 tive appraisal review board as required by the provi-  
47 sions of section seventeen, article one-a of this chapter  
48 in review of the appraised value of the property in  
49 question. In so doing, the county commission shall hear  
50 such testimony under oath, and receive such other  
51 evidence as the county commission may deem pertinent,  
52 as the owner, the tax commissioner or other interested  
53 person may offer, including the assessor, and shall make  
54 a true record of the hearing and evidence presented by  
55 nonstenographic electronic recording or other device  
56 which will assure that the recorded testimony will be  
57 accurately preserved. The county commission shall also  
58 receive evidence of any substitutions, accretions,  
59 improvements, additions, replacements, destructions,  
60 removals, casualties, acts of God, waste or any like  
61 occurrences or any similar factors or occurrences which  
62 have caused or resulted in any change in value of any  
63 property subject to reappraisal for use by the assessor  
64 and the county commission in fixing values for the year  
65 one thousand nine hundred eighty-seven. Copies or  
66 transcriptions of the records shall be available at the  
67 request of any of the parties who shall bear the cost  
68 thereof. The provisions of subsections (b), (c) and (d) of  
69 said section seventeen, article one-a shall apply to  
70 hearings held pursuant to this article, except to the  
71 extent the same are in direct conflict with the provisions  
72 of this article.

73 (d) Any other provision of present law to the contrary  
74 notwithstanding, the prosecuting attorney of the county  
75 shall serve in the capacity of law advisor only to the  
76 county commission when called upon by the county  
77 commission to assist it with respect to questions of law  
78 of which they may be concerned in any hearing held  
79 pursuant to this article and shall not represent the tax  
80 commissioner in any capacity with respect to any such  
81 hearing.

82 (e) Any other provision of present law to the contrary  
83 notwithstanding, the tax commissioner may, at his  
84 request, be represented in any proceeding under either  
85 article one-a or one-b of this chapter by the attorney

86 general, by an attorney permanently or temporarily  
87 employed by the tax commissioner, or by an attorney  
88 with whom the tax commissioner has contracted for  
89 such service.

90 (f) The tax commissioner shall be a party to every  
91 hearing held pursuant to this article and it shall be his  
92 duty in such capacity to see to the equal and uniform  
93 taxation of all species, types, items and parcels of  
94 property subject to ad valorem taxation.

95 (g) Upon making such true record and preserving as  
96 part of the record the other evidence presented, the  
97 county commission shall determine whether the amount  
98 of value fixed by the appraisal of the property is correct  
99 under the circumstances. If the county commission finds  
100 the appraisal to be correct it shall enter an order  
101 approving the value as appraised and adopting by  
102 reference the determination and information provided  
103 by the tax commissioner. If the county commission  
104 determines that the amount of value fixed by the  
105 appraisal of the property is incorrect, and if sufficient  
106 evidence has been presented to permit correction of the  
107 appraisal, the county commission shall correct the  
108 appraisal and fix the value of the appraised property.  
109 If the county commission shall find that the evidence is  
110 not sufficient to determine the correct value, the county  
111 commission shall direct the parties to develop and  
112 present such additional evidence as may be necessary  
113 and may continue the hearing to a date and time, not  
114 to exceed ten days, for the purpose of receiving such  
115 evidence sufficient to fix the true and correct appraised  
116 value. If either of the parties need more time in which  
117 to further develop or prepare such additional evidence,  
118 then, upon so informing the other party or parties and  
119 the county commission, a further period of time, not to  
120 exceed an additional period of ten days, shall be granted  
121 for that purpose. Upon making its determination as to  
122 the true and correct appraised value, the county  
123 commission shall enter its order establishing such value,  
124 which order shall include the commission's findings and  
125 its reason or reasons therefor, and shall forward a true  
126 copy of such order to all the parties. The county

127 commission shall transmit to the assessor those circum-  
128 stances and matters which would cause a change in the  
129 value of any property for such use as may be approp-  
130 riate in fixing assessed value in the year one thousand  
131 nine hundred eighty-seven. Such matters shall include,  
132 but not be limited to, those situations or circumstances  
133 required to be received by the county commission  
134 pursuant to subsection (c) of this section.

135 (h) Any owner whose property has been the subject of  
136 review to determine the proper value thereof pursuant  
137 to this article or article one-a of this chapter shall not  
138 be precluded from pursuing or exercising any other  
139 right or procedure, or appearing before any forum for  
140 the purpose of fixing the value of property for ad  
141 valorem tax purposes, and for that purpose neither the  
142 provisions of this article or of article one-a of this  
143 chapter shall be deemed to afford remedies which are  
144 severally or jointly exclusive.

**§11-1B-9. Agreements by owner, tax commissioner and  
assessor; stipulations; agreed values to be  
used as appraised values.**

1 (a) At any time prior to the rendering of a decision  
2 by the county commission pursuant to section eight of  
3 this article, if the tax commissioner concludes that the  
4 appraised value of any property is incorrect or improper  
5 because of a clerical error or error of fact or mistake  
6 occasioned by inadvertence or an unintentional act as  
7 distinguished from errors or mistakes resulting from  
8 the exercise of judgment, the tax commissioner may  
9 correct such error or mistake and give notice thereof to  
10 the property owner, the appropriate assessor, county  
11 commission and sheriff of the county wherein the  
12 property is assessed for ad valorem tax purposes.

13 (b) If after receipt of the copy of the owner's petition  
14 for review before the county commission, the tax  
15 commissioner determines that the facts set forth by the  
16 property owners in his or her petition are correct, the  
17 tax commissioner may modify such value accordingly.  
18 The commissioner shall notify the owner or owners of  
19 his or her action as well as the appropriate assessor,

20 county commission and sheriff, and in such notice shall  
21 include a new appraised value. If the owner agrees to  
22 such new appraised value he or she shall so notify the  
23 tax commissioner and the county commission. The  
24 county commission shall enter its order adopting such  
25 value as the appraised value of the property for ad  
26 valorem tax purposes. If the owner further objects to the  
27 new appraised value arrived at by the tax commissioner,  
28 he or she shall forthwith so inform the tax commissioner  
29 and the county commission, setting forth his or her  
30 reasons therefor, and the matter shall proceed to final  
31 conclusion as provided for in section eight of this article.

32 (c) Nothing in this section shall prevent the owners,  
33 the tax commissioner, any intervenors, the assessor or  
34 any of them from stipulating any issue or issues  
35 included in the review, nor shall any provision of this  
36 article or other provision of law prevent such parties  
37 from agreeing upon a settlement of the matters and  
38 jointly recommending to the county commission such  
39 agreements and stipulations which may be accepted or  
40 rejected by the county commission. If accepted, such  
41 agreements or stipulations shall be entered by the  
42 county commission in the manner provided in subsection  
43 (d) of this section. If the county commission rejects the  
44 agreement it shall so inform the parties and proceed  
45 with the hearing.

46 (d) Any agreement reached or stipulation agreed  
47 upon pursuant to this section or authorized thereby shall  
48 be presented by the parties in open hearing before the  
49 county commission or be filed with the county commis-  
50 sion in writing to be jointly agreed upon by the parties  
51 and to be made available for public inspection. Such  
52 presentation or writing shall include the reasons or  
53 rationale for the agreement or stipulation, and the  
54 county commission shall set forth the same in brief form  
55 in any order ratifying or confirming the same. Any  
56 agreement reached or stipulation agreed upon which  
57 shall have the direct effect of fixing the value of any  
58 property shall not be entered or accepted by the county  
59 commission and entered of record as finally fixing such  
60 value until a period of five days shall have elapsed since

61 the day of presentation, nor shall the same be the subject  
62 of objection thereafter.

**§11-1B-10. Property tax appraisalment consultants; as-  
assignment; duties; recommendations to tax  
commissioner.**

1 As soon as may be practicable after the effective date  
2 of this section, the tax commissioner may employ four  
3 persons as public property tax appraisalment consultants  
4 to be of assistance to the public and available to it. The  
5 tax commissioner may assign such persons to any county  
6 or area of the state in which their assistance is required.  
7 Such consultants shall provide information, guidance,  
8 assistance and instructions to any residential, farm or  
9 other noncommercial owner or taxpayer regarding real  
10 estate and personal property tax appraisalment matters.  
11 For this purpose, the consultant is authorized (i) to  
12 examine and review the records of the assessor, the  
13 sheriff and the tax commissioner upon request, (ii) to  
14 investigate matters of complaint by such residential  
15 owners or taxpayers who request his or her assistance,  
16 (iii) to make reports and recommendations to the tax  
17 commissioner with respect to any pertinent information  
18 or proposed corrections for consideration by the tax  
19 commissioner in arriving at the true and correct value  
20 of such property as hereinafter provided, and (iv) to act  
21 with respect to such other matters as may be of  
22 assistance to any such residential owners or taxpayers  
23 in understanding and resolving issues concerning such  
24 value. Such persons shall be individuals who are  
25 experienced in dealing with the public in a congenial  
26 and courteous manner and who are knowledgeable with  
27 property and property values in the area in which he  
28 or she serves.

29 If at any time the tax commissioner determines, based  
30 upon, or as a result of, reports of or consultations with  
31 the consultants, that a modification or adjustment of the  
32 appraised value of any property is indicated, the tax  
33 commissioner shall so notify the taxpayer, consultant  
34 and assessor of the proposed modification or adjustment.  
35 If the residential owner shall agree to the proposed  
36 modification or adjustment, the tax commissioner shall

37 modify or adjust the value accordingly. If the tax  
38 commissioner disagrees with the recommendations or  
39 reports of the consultant, he or she shall immediately so  
40 notify the owner and consultant of that fact, and the  
41 matter shall be resolved as otherwise provided in this  
42 article.

**§11-1B-11. The right of other property owners or asses-  
sor to petition for review or intervene.**

1 (a) Any person who is a taxpayer of ad valorem  
2 property taxes in any West Virginia county may protest  
3 an appraisal of property under this article for good  
4 cause alleged and shown. A person desiring to protest  
5 an appraisal of property shall petition for a hearing  
6 before the county commission in the same manner as an  
7 owner would petition for review and hearing with  
8 regard to the appraisal of his property as provided in  
9 this article: *Provided*, That a petition for protest must  
10 be filed with the county commission no later than the  
11 second day of September, one thousand nine hundred  
12 eighty-six. The hearing of a protest shall be governed  
13 by the same procedures described for hearings before  
14 the county commission in section eight of this article and  
15 notice of such shall be given as required by subsection  
16 (d) of this section.

17 (b) Upon a showing of good cause, any person who is  
18 a taxpayer of ad valorem property taxes in any West  
19 Virginia county may be permitted to intervene by  
20 petition in writing in the hearing provided for in this  
21 section.

22 (c) In the event any person shall petition for review  
23 of or protest to the appraisal value of or given to the  
24 property of another, or in the event of intervention  
25 pursuant to this section, the owner of such property shall  
26 be given all rights afforded by this article, including the  
27 right to protection for review by cross petition or  
28 otherwise, to the same extent as if the owner had  
29 appealed or petitioned timely in the first instance.

30 (d) Any petition filed pursuant to subsection (a) or (b)  
31 of this section shall be filed in writing and shall set forth  
32 the objections of the petitioner or intervenor to the



33 appraisal in question or at issue. A copy of such petition  
34 shall be served upon, mailed to or delivered to the  
35 property owner and the tax commissioner, and there  
36 shall be appended thereto the certificate of the peti-  
37 tioner or intervenor or of his or her attorney stating that  
38 true copies of such petition have been served upon or  
39 mailed or delivered to such property owner and tax  
40 commissioner no later than the same date upon which  
41 such copies were so mailed, delivered or served.

**§11-1B-12. Time of decision by county commission.**

1 All review hearings conducted by county commissions  
2 sitting for the purposes of this article shall be completed  
3 and determinations rendered thereon by the first day of  
4 December, one thousand nine hundred eighty-six. The  
5 county commission may consolidate hearings and  
6 reviews in order to avoid duplication and unnecessary  
7 repetition where the same or similar facts or issues are  
8 in dispute.

**§11-1B-13. Duty of assessor to assist county commission;  
inventory of flood damaged property.**

1 (a) The county commission, sitting in review of  
2 appraisals pursuant to this article, may require the  
3 assistance of the county assessor in making its determi-  
4 nations under this article. Further, the assessor shall be  
5 competent to testify as to values of property generally  
6 or as to the value of a specific item of property when  
7 called upon to do so by either of the parties or the county  
8 commission.

9 (b) It shall be the additional duty of the assessor in  
10 the counties of Barbour, Berkeley, Braxton, Calhoun,  
11 Doddridge, Gilmer, Grant, Greenbrier, Hampshire,  
12 Hardy, Harrison, Jefferson, Lewis, Marion, Mineral,  
13 Monongalia, Monroe, Morgan, Nicholas, Pendleton,  
14 Pocahontas, Preston, Randolph, Summers, Taylor,  
15 Tucker, Tyler, Upshur and Webster to prepare an  
16 inventory of all property damaged as a result of the  
17 flood which occurred in those counties during the month  
18 of November, one thousand nine hundred eighty five to  
19 the extent of damage thereto, which shall be noted for

20 such use as may be proper with respect to any future  
21 assessments of any such property.

**§11-1B-14. Review by circuit court on certiorari.**

1 Within thirty days after the day the county commis-  
2 sion notifies the parties of a final determination of value  
3 made pursuant to section eight of this article, the owner,  
4 tax commissioner, protestor or intervenor may request  
5 the county commission to certify the evidence and  
6 remove and return the record to the circuit court of the  
7 county on a writ of certiorari instituted in accordance  
8 with the provisions of article three, chapter fifty-three  
9 of this code. For purposes of this article, the recorded  
10 testimony of the hearing, when certified by the county  
11 commission may be used by the circuit court as the  
12 transcript of testimony. If the petition for review be  
13 made by the tax commissioner or the assessor as to two  
14 or more separate items or parcels of property and for  
15 separate property owners, all such matters may be  
16 included within one petition if each separate owner is  
17 notified thereof and given opportunity to respond  
18 thereto. Except to the extent the same is in direct  
19 conflict with the provisions of this section, the provisions  
20 of section eighteen, article one-a of this chapter shall  
21 govern reviews by circuit courts of any proceedings  
22 brought under this article.

**§11-1B-15. Right of tax commissioner, assessor or prop-  
erty owner to review of newly discovered  
matters; limitations.**

1 (a) The tax commissioner, the assessor or any prop-  
2 erty owner at any time after the second day of Sep-  
3 tember, one thousand nine hundred eighty-six, and  
4 before the first day of October of said year shall have  
5 the right to petition the county commission to reopen  
6 and review in accordance with the provisions of this  
7 article. In the event the tax commissioner or assessor so  
8 petitions the county commission, the owner of the  
9 property shall forthwith be notified of the petition by  
10 mailing or delivering a true copy thereof to such owner.

11 Similarly, if the owner petitions the county commission  
12 in accordance herewith, he or she shall likewise notify  
13 the tax commissioner and the assessor of that fact. It  
14 shall be the affirmative burden of the petitioning party  
15 to clearly show that the matters raised in the petition  
16 were newly discovered since the first day of September,  
17 one thousand nine hundred eighty-six and were there-  
18 tofor unknown to the parties so petitioning.

19 (b) The assessor shall petition the county commission  
20 to adjust the appraised value of any parcel where that  
21 value appears to be clearly in error or based upon  
22 inconsistencies in valuation procedures, trends in  
23 valuation, clerical errors or other cause. Notice of any  
24 petition filed by the assessor shall be given to any  
25 affected owner and the tax commissioner. A hearing  
26 held pursuant to such petition shall be governed by the  
27 same procedures described for review and hearings as  
28 provided for in section eight of this article.

**§11-1B-16. Reimbursement of costs to assessor and sheriff.**

1 Except for the mailing required by subsection (c) of  
2 section six of this article, the assessor and sheriff shall  
3 be reimbursed by the tax commissioner for the postage  
4 expended by either of them to mail any notices required  
5 to be mailed by such assessor or sheriff by this article.  
6 Such forms and envelopes as may be required shall be  
7 furnished by the tax commissioner.

**§11-1B-17. Report by county commission required; reports to Legislature.**

1 The county commission shall make a report to the tax  
2 commissioner on or before the thirty-first day of  
3 December, one thousand nine hundred eighty-six, of the  
4 number of hearings held by it in review of any and all  
5 appraisals and any adjustments in valuation made by  
6 the county commission. The tax commissioner shall  
7 provide a summary of such reports to the President of  
8 the Senate and the Speaker of the House of Delegates  
9 on or before the fifteenth day of January, one thousand  
10 nine hundred eighty-seven.

**§11-1B-18. Appraisal of property; date of implementation; assessor to make assessments.**

1 (a) All property as defined in section three of this  
2 article shall be appraised at its true and actual value  
3 as that term is defined in subsection (i), section three,  
4 article one-a of this chapter.

5 (b) Upon completion of the review procedures pro-  
6 vided in this article, and after certification by the tax  
7 commissioner to the governor, President of the Senate  
8 and Speaker of the House of Delegates that, with the  
9 exception of those matters pending in the circuit courts  
10 of this state or on appeal to the supreme court of  
11 appeals, said review procedures have been substantially  
12 complied with and further that the results thereof are  
13 substantially correct, the final valuations arrived at, by,  
14 and through the appraisal process to establish value of  
15 all property for the year one thousand nine hundred  
16 eighty-three, as provided for in article one-a of this  
17 chapter and by this article, shall be and the same are  
18 hereby directed to be used for ad valorem property  
19 taxation in the year for which lien would attach on the  
20 first day of July, one thousand nine hundred eighty-  
21 seven. Such valuations shall be adjusted by the assessor  
22 to reflect consideration of such substitutions, alterations,  
23 accretions, improvements, additions, replacements,  
24 destructions, removals, casualties, acts of God, waste or  
25 like occurrences or circumstances, as well as economic  
26 and other factors which result in or cause an increase  
27 or decrease in the value of any such property or any  
28 other divisions, redivision or other change in such  
29 property since its reappraisal for the year one thousand  
30 nine hundred eighty-three.

31 In the implementation of such values, the assessor of  
32 each of the several counties shall assess the property  
33 subject to ad valorem taxation (other than public utility  
34 property) in the manner and subject to the procedures  
35 for return, assessment, equalization and review hereto-  
36 fore provided in this code, at sixty percent of the market  
37 value less such exemptions and allowance for phase-in  
38 which may be applicable.

39 With respect to property, the market value of which  
40 has changed since the reappraisal, the assessor shall  
41 enter on the computer network provided for by section  
42 twenty-one, article one-a of this chapter, the basis of any  
43 change in value utilized in such assessment.

44 With respect to property not subject to reappraisal at  
45 the time of the reappraisal, or property on which  
46 improvements have been made, the assessor shall use as  
47 a basis for phase-in of the reappraisal, the statewide  
48 phase-in rate promulgated by the tax commissioner for  
49 like property.

50 (c) The tax commissioner shall be provided by the  
51 assessor with any information, findings, or reasons  
52 relied upon by the assessor in increasing or decreasing  
53 values as a result of economic or other factors if applied  
54 by the assessor to any species or class of property  
55 generally or uniformly.

56

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

*Bruce O. Williams*

Chairman Senate Committee

*Floyd Fuller*  
Chairman House Committee

Originating in the House.

Takes effect from passage.

*Todd C. Miller*

Clerk of the Senate

*Donald L. Kopp*  
Clerk of the House of Delegates

*Ron Turbin*  
President of the Senate

*Joseph P. Allright*  
Speaker of the House of Delegates

The within *approved* this the *28th* day of *May*, 1986.

*Richard S. Roach, Jr.*  
Governor

PRESENTED TO THE  
GOVERNOR

Date 5/23/86

Time 4:39 p.m.

RECEIVED

1909 MAY 20 11 53 AM

DEPARTMENT OF STATE