

No: 276

RECEIVED  
1987 MAR 19 AM 3 20  
OFFICE OF THE CLERK  
SENATE, WEST VIRGINIA

**WEST VIRGINIA LEGISLATURE**  
**REGULAR SESSION, 1987**



**ENROLLED**

*Committee Substitute for*  
**SENATE BILL NO. 276**

(By Senator *Jones*.....)



PASSED ..... *March 9* ..... 1987

In Effect ..... *from* ..... Passage



# ENROLLED

COMMITTEE SUBSTITUTE

FOR

## **Senate Bill No. 276**

(SENATOR JONES, *original sponsor*)

---

[Passed March 9, 1987; in effect from passage.]

---

AN ACT to amend and reenact sections six, fifteen, seventeen and eighteen, article one-b, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to further amend said article one-b by adding thereto a new section, designated section nineteen, all relating to the review of statewide property appraisals for ad valorem tax purposes; the additional review of such appraisals; notice of the appraised values of real property to the owners thereof by the tax commissioner; prescribing certain procedures with respect to any such notices returned as undeliverable because of lack of proper address; the duties of the sheriff and the assessor with respect to such return notices; requiring that such notices be delivered to property owners and the procedures relating thereto; providing for the partial reimbursement of the sheriff and the assessor by the county commission of certain costs incurred in connection therewith upon certain certifications by the tax commission; clarifying that values upon properties shall not be invalidated because of the owner's failure to receive such notice and providing review by the board of equalization and review in such cases; providing a

procedure for review with respect to properties the values of which have been changed by the tax commissioner or the assessor after the first day of October, one thousand nine hundred eighty-six; the review of such values by the board of equalization and review in the year one thousand nine hundred eighty-eight; requiring the county commission to report to the tax commissioner by the thirtieth day of June, one thousand nine hundred eighty-seven, with respect to certain matters relating to the appeal and review of property values and appraisals for ad valorem taxes; requiring the tax commissioner to provide a summary of such reports to the President of the Senate and the Speaker of the House of Delegates by the fifteenth day of July, one thousand nine hundred eighty-seven; requiring the county commissions to review and determine all appeals which have not been determined by the first day of June, one thousand nine hundred eighty-seven, by the first day of August, one thousand nine hundred eighty-seven; requiring the assessor to adjust and maintain the values of all such property in accordance with regulations provided by the tax commissioner; extending the review of hearings with respect to all such appeals filed by the second day of September, one thousand nine hundred eighty-six, to the first day of May, one thousand nine hundred eighty-seven; extending the period during which determinations may be made with respect to all such hearings to the first day of June, one thousand nine hundred eighty-seven; validating any hearings or determinations, or both, made after the first day of December, one thousand nine hundred eighty-six; requiring the tax commissioner and the assessor to examine the lists of all property subject to ad valorem tax after the final determination on the first day of July, one thousand nine hundred eighty-seven, to determine all properties which are grossly overvalued or undervalued; requiring that such lists be furnished to the county commission no later than the fourth day of January, one thousand nine hundred eighty-eight, for use by the board of equalization and review in February of said year; providing for partial reimbursement of the costs incurred by the assessors in connection with such review by the state tax commissioner; and providing for certain rules of construction with respect to such amended sections and such new section.

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

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

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

**§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 eighty-  
3 six, first mail to each owner, a notice of the amount of such  
4 appraised value of all real property subject to ad valorem  
5 taxation, as modified or revised. Such notice shall be  
6 addressed and mailed to the person or persons in whose  
7 name any and all such real property is assessed or was  
8 assessed in the year one thousand nine hundred eighty-  
9 three, or if the property has been transferred or replaced  
10 upon the tax books of the sheriff, then at the name and  
11 address reflected upon the tax tickets in the office of the  
12 sheriff of the county wherein such property is located. If  
13 such address be unknown to the tax commissioner, an  
14 alphabetical listing of such properties shall be forwarded to  
15 such sheriff on or before the fifteenth day of June, one  
16 thousand nine hundred eighty-six, and such sheriff shall  
17 provide the appropriate mailing address for each such  
18 property in the list, such completed list to be returned to the  
19 tax commissioner on or before the first day of July, one  
20 thousand nine hundred eighty-six.

21 (b) Any notice returned by the post office as  
22 undeliverable or returned to the tax department for lack of  
23 address shall be forwarded to the office of the sheriff of the  
24 county. The sheriff shall cause such notices to be delivered  
25 by certified mail, or in any manner reasonably designed to  
26 ensure that such property owners will be properly notified.  
27 It is the duty of the county assessors to assist in the  
28 discovery of proper mailing addresses necessary in order  
29 that appraisal notices may be delivered in a timely fashion.  
30 Any additional expenses or costs incurred by the sheriff or  
31 the assessor, or both, in completing the duties assigned to

32 each by the provisions of this subsection shall be paid or  
33 reimbursed by the county commission upon certification by  
34 the tax commissioner to the county commission as to the  
35 amount and the reasonableness thereof.

36 (c) The notice required to be mailed by the provisions of  
37 subsection (a) of this section shall be upon uniform forms  
38 prepared by the tax commissioner and shall be of simple  
39 and readily understandable language and design. The  
40 notice shall advise each property owner that (i) an  
41 additional opportunity and final period of review is being  
42 afforded to request a review of the appraised value of the  
43 real property before the county commission prior to the  
44 final implementation of such values for ad valorem tax  
45 purposes, (ii) that an application or request for such review  
46 must be filed with the county commission not later than the  
47 second day of September, one thousand nine hundred  
48 eighty-six, (iii) that all property owners have a right to  
49 petition for review of the value placed upon such property  
50 irrespective of whether such owners had previously  
51 petitioned for review by the county commission which had  
52 finally determined such value or whether such review  
53 process was currently pending either before the county  
54 commission or upon certiorari before the circuit court as  
55 provided in section eighteen, article one-a of this chapter,  
56 (iv) that the information and data relied upon in making the  
57 appraisal and in fixing the value of such property is  
58 available in the office of the county assessor at no cost to the  
59 property owner or other interested persons, (v) that such  
60 owner may in his or her petition or at any hearing held  
61 thereon, in addition to those matters relative to the  
62 reappraisal, present such factors or circumstances as, in the  
63 judgment of the owner, may have resulted in either an  
64 increase or decrease in the value of the property in question  
65 since the appraisal, and (vi) the description of the property  
66 which shall include, but not be limited to, the acreage and  
67 general landbook description on the landbook. Such factors  
68 or circumstances may be taken into consideration by the  
69 county assessor or county commission in fixing the assessed  
70 value thereof for the tax year for which a lien attaches on  
71 the first day of July, one thousand nine hundred eighty-  
72 seven: *Provided*, That such factors shall have no bearing  
73 upon the issues involved in establishing the true value of  
74 such property as established by the appraisal. Such notice

75 shall include the information hereinbefore required, and  
76 for notices affecting surface real property values, shall set  
77 forth at least the following information in the form shown  
78 or as near thereto as may be practicable:

79 "NOTICE

80 YOU ARE HEREBY NOTIFIED OF THE VALUE  
81 PLACED UPON YOUR PROPERTY WHICH IS  
82 IDENTIFIED BELOW. THIS VALUE RESULTS FROM  
83 THE REAPPRAISAL OF ALL PROPERTY SUBJECT TO  
84 PROPERTY TAX AS REQUIRED BY THE STATE  
85 CONSTITUTION. COUNTY \_\_\_\_\_ DIST \_\_\_\_\_  
86 MAP \_\_\_\_\_ PARCEL \_\_\_\_\_ SPID \_\_\_\_\_ PROPERTY  
87 LOCATION: (Including address) \_\_\_\_\_  
88 \_\_\_\_\_ DATE \_\_\_\_\_  
89 TAX CLASS: \_\_\_\_\_ ACCOUNT NO. \_\_\_\_\_

90 NOTICE: \_\_\_\_\_

91 OWNERS NAME  
92 MAILING ADDRESS  
93 CITY, STATE, ZIP

94 DEAR PROPERTY OWNER,  
95 IN COMPLIANCE WITH THE PROVISIONS OF THE  
96 WEST VIRGINIA STATE CONSTITUTION, ALL  
97 PROPERTY HAS BEEN REAPPRAISED BASED ON FAIR  
98 MARKET VALUE AS OF JULY, 1983.

99 STATE LAW REQUIRES THAT ALL ASSESSMENTS  
100 BE 60% OF FAIR MARKET VALUE AND THAT ANY  
101 INCREASES IN ASSESSMENTS BE PHASED-IN OVER  
102 A 10-YEAR PERIOD.

103 FOLLOWING ARE THE RESULTS OF THE  
104 REVALUATION AND THE ESTIMATED TAX IMPACT  
105 FOR THE PROPERTY LISTED ABOVE.

106 YOUR PROPERTY'S 1983  
107 MARKET/VALUE..... = \$ \_\_\_\_\_  
108 X60%  
109 ASSESSMENT VALUE..... = \$ \_\_\_\_\_  
110 LESS YOUR CURRENT  
111 ASSESSED VALUE..... = \$ \_\_\_\_\_  
112 DIFFERENCE IN VALUE ..... = \$ \_\_\_\_\_

113 ASSUMING THE TAX RATES IN YOUR COUNTY DO  
114 NOT CHANGE AND ALSO ASSUMING THAT THERE  
115 HAVE BEEN NO CHANGES IN YOUR PROPERTY SINCE  
116 1983, YOUR CURRENT ASSESSED VALUE OF \$ \_\_\_\_\_  
117 WILL BE INCREASED TO \$ \_\_\_\_\_ FOR THE YEAR

118 \_\_\_\_\_ AND WILL BE INCREASED \$\_\_\_\_\_ EACH  
119 YEAR THEREAFTER FOR A TOTAL PERIOD OF TEN  
120 YEARS. BASED ON CURRENT ASSESSMENTS YOUR  
121 TAX FOR THE NEXT YEAR WILL BE \$\_\_\_\_\_. IF YOUR  
122 ASSESSOR DETERMINES THAT YOUR PROPERTY  
123 HAS THE SAME VALUATION AS IN 1983, AND THAT  
124 THE LEVY RATES REMAIN THE SAME, THEN IN THAT  
125 EVENT YOUR TAX THE TENTH YEAR WILL BE  
126 \$\_\_\_\_\_. THE VALUES, ASSESSMENTS AND AMOUNT  
127 OF TAXES SHOWN ABOVE DO NOT INCLUDE OR  
128 TAKE INTO ACCOUNT ANY CREDIT FOR THE  
129 HOMESTEAD EXEMPTION. IF YOU ARE ELIGIBLE  
130 FOR THE HOMESTEAD EXEMPTION, NEXT YEAR'S  
131 PROPERTY TAX SHOULD BE REDUCED OR  
132 ELIMINATED.

133 THE VALUES SHOWN ABOVE DO NOT INCLUDE OR  
134 REFLECT ANY INCREASES OR DECREASES IN VALUE  
135 BECAUSE OF REPLACEMENT, ADDITIONS OR OTHER  
136 FACTORS OR CIRCUMSTANCES OCCURRING SINCE  
137 1983.

138 IF YOU DISAGREE WITH THE VALUE PLACED  
139 UPON THE ABOVE DESCRIBED PROPERTY OR IF YOU  
140 BELIEVE CHANGES HAVE OCCURRED IN SUCH  
141 PROPERTY SINCE 1983 WHICH WOULD IN YOUR  
142 OPINION REDUCE THE VALUE OF YOUR PROPERTY,  
143 THEN YOU SHOULD PETITION THE COUNTY  
144 COMMISSION FOR REVIEW.”

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

158 (e) The fact that an owner failed to receive any notice  
159 pursuant to the provisions of this article shall not affect the  
160 right of the property owner to petition for review within the

161 time prescribed, and shall not extend the period by or  
 162 during which any such petition is permitted to be filed, as  
 163 provided by this article, nor serve to toll the time by which  
 164 any such petition is required to be filed, nor invalidate any  
 165 value otherwise correct: *Provided*, That nothing herein  
 166 shall be construed to limit the rights and remedies provided  
 167 in article three, chapter eleven: *Provided, however*, That  
 168 the failure to receive notice shall give rise to review under  
 169 section twenty-four, article three of chapter eleven.

170 (f) The sheriff, assessor, clerk of the county commission  
 171 and all other county officers shall cooperate and assist the  
 172 tax commissioner in locating and ascertaining proper,  
 173 correct and current addresses of all owners of property  
 174 subject to ad valorem taxes in order that the mailing of the  
 175 notices required by the provisions of this section or of any  
 176 other provision of this article may achieve the greatest  
 177 degree of proficient and accurate delivery.

178 (g) Nothing in this article shall be construed to diminish  
 179 to any extent any responsibility on the part of any property  
 180 owner or taxpayer to see to the proper, accurate and timely  
 181 return of any property required to be returned or to see that  
 182 any such property is assessed and taxed according to law  
 183 and to the extent provided by law.

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

1 (a) The tax commissioner, the assessor or any property  
 2 owner at any time after the second day of September, one  
 3 thousand nine hundred eighty-six, and before the first day  
 4 of October of said year shall have the right to petition the  
 5 county commission to reopen and review in accordance  
 6 with the provisions of this article. In the event the tax  
 7 commissioner or assessor so petitions the county  
 8 commission, the owner of the property shall forthwith be  
 9 notified of the petition by mailing or delivering a true copy  
 10 thereof to such owner. Similarly, if the owner petitions the  
 11 county commission in accordance herewith, he or she shall  
 12 likewise notify the tax commissioner and the assessor of  
 13 that fact. It shall be the affirmative burden of the  
 14 petitioning party to clearly show that the matters raised in  
 15 the petition were newly discovered since the first day of

16 September, one thousand nine hundred eighty-six and were  
17 theretofore unknown to the parties so petitioning.

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

28 (c) In the event the tax commissioner or assessor  
29 changes the base year value of property as a result of  
30 matters discovered subsequent to October one, one  
31 thousand nine hundred eighty-six, the owner of the  
32 property shall forthwith be notified of the change by  
33 mailing or delivering a notice thereof to such owner. The  
34 owner has forty-five days from the date on the notification  
35 to file an objection in writing with the county commission.  
36 The county commission may only hear and determine the  
37 matter when meeting after the year one thousand nine  
38 hundred eighty-seven for the purpose of reviewing and  
39 equalizing in accordance with section twenty-four, article  
40 three of this chapter.

**§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 thirtieth day of June, one  
3 thousand nine hundred eighty-seven, of the number of  
4 hearings held by it in review of any and all appraisals and  
5 any adjustments in valuation made by the county  
6 commission. The tax commissioner shall provide a  
7 summary of such reports to the President of the Senate and  
8 the Speaker of the House of Delegates on or before the  
9 fifteenth day of July, one thousand nine hundred eighty-  
10 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 article  
2 shall be appraised at its true and actual value as that term is  
3 defined in subsection (i), section three, article one-a of this  
4 chapter.

5 (b) County commissions shall proceed in a timely  
6 manner to hold the review hearings and issue  
7 determinations in accordance with the provisions of this  
8 article and the guidelines and regulations of the tax  
9 commissioner. If all hearings have not been held, or  
10 completed, or determinations thereon have not been issued,  
11 by the first day of June, one thousand nine hundred eighty-  
12 seven, the tax commissioner shall deem the values appealed  
13 from, and the results thereof, substantially correct and the  
14 review procedures substantially complied with, for  
15 purposes of subsection (c) of this section. In such instances,  
16 the county commission shall proceed to hold review  
17 hearings and issue determinations in accordance with the  
18 provisions of this article and the guidelines and regulations  
19 of the tax commissioner, and shall complete all hearings  
20 and issue all determinations on or before the first day of  
21 August, one thousand nine hundred eighty-seven, at which  
22 time it is the duty of the county commissions to have all  
23 hearings held and completed, all determinations issued,  
24 and the results thereof reported to the tax commissioner.

25 (c) Upon completion of the review procedures provided  
26 in this article, and after certification by the tax commission  
27 to the Governor, President of the Senate and Speaker of the  
28 House of Delegates that, with the exception of those matters  
29 pending under subsection (b) of this section or in the circuit  
30 courts of this state or on appeal to the supreme court of  
31 appeals, said review procedures have been substantially  
32 complied with and further that the results thereof are  
33 substantially correct, the final valuations arrived at, by,  
34 and through the appraisal process to establish value of all  
35 property for the year one thousand nine hundred eighty-  
36 three, as provided for in article one-a of this chapter and by  
37 this article, shall be and the same are hereby directed to be  
38 used for ad valorem property taxation in the year for which  
39 lien would attach on the first day of July, one thousand nine  
40 hundred eighty-seven. Such valuations shall be adjusted  
41 and maintained by the assessor in accordance with  
42 regulations governing the appraisal of property for  
43 property tax purposes and instructions provided by the  
44 state tax commissioner to reflect consideration of such  
45 substitutions, alterations, accretions, improvements,  
46 additions, replacements, destructions, removals, casualties,  
47 acts of God, waste or like occurrences or circumstances, as

48 well as economic and other factors which result in or cause  
49 an increase or decrease in the value of any such property or  
50 any other divisions, redivision or other change in such  
51 property since its reappraisal for the year one thousand  
52 nine hundred eighty-three.

53 In the implementation of such values, the assessor of each  
54 of the several counties shall assess the property subject to  
55 ad valorem taxation (other than public utility property) in  
56 the manner and subject to the procedures for return,  
57 assessment, equalization and review heretofore provided in  
58 this code, at sixty percent of the market value less such  
59 exemptions and allowance for phase-in which may be  
60 applicable.

61 With respect to property, the market value of which has  
62 changed since the reappraisal, the assessor shall enter on  
63 the computer network provided for by section twenty-one,  
64 article one-a of this chapter, the basis of any change in value  
65 utilized in such assessment.

66 With respect to property not subject to reappraisal at the  
67 time of the reappraisal, or property on which improvements  
68 have been made, the assessor shall use as a basis for phase-  
69 in of the reappraisal, the statewide phase-in rate  
70 promulgated by the tax commissioner for like property.

71 (d) The tax commissioner shall be provided by the  
72 assessor with any information, findings, or reasons relied  
73 upon by the assessor in increasing or decreasing values as a  
74 result of economic or other factors if applied by the assessor  
75 to any species or class of property generally or uniformly.

**§11-1B-19. Extending the period for hearings in certain cases;  
limitations; extending period of final  
determination of certain cases; validation of  
certain determinations; duty of assessor and tax  
commissioner with respect to certain overvalued  
or undervalued property; construction of  
section.**

1 (a) The provisions of section twelve of this article or of  
2 any other provision of this article to the contrary  
3 notwithstanding, the period during which the final  
4 determination by the county commission in any matter  
5 upon or in which a petition for review of the appraised value  
6 of any taxable property was timely filed under the  
7 provisions of either section eight or fifteen of this article or

8 any other provision thereof, was to be finally determined is  
9 hereby extended to and through the first day of June, one  
10 thousand nine hundred eighty-seven. The time period  
11 during which hearings may be conducted with respect to  
12 any such timely-filed petitions for review is hereby  
13 extended until and through the first day of May, one  
14 thousand nine hundred eighty-seven with respect to those  
15 matters in which hearings have not been previously  
16 concluded prior to the effective date of this section. Further,  
17 in any such matter in which the petition for review had been  
18 filed timely and in which either the hearing or the final  
19 determination or both was held or shall be made after the  
20 first day of December, one thousand nine hundred eighty-  
21 six, such determination shall nonetheless be deemed timely  
22 heard or determined for all intents and purposes, including,  
23 but not limited to, the intents and purposes of this article.

24 (b) After the final determination of values has been  
25 made in accordance with the provision of subsection (a) of  
26 this section and the results certified for use in the tax year  
27 for which the ad valorem tax lien attaches on the first day of  
28 July, one thousand nine hundred eighty-seven, the assessor  
29 and the tax commissioner shall review the list of all  
30 property subject to ad valorem taxation (and it shall be the  
31 joint, several and co-existing duty of the assessor and the  
32 tax commissioner so to do) for the purpose of ascertaining,  
33 identifying and listing any and all items of such property  
34 which are obviously grossly or significantly overvalued or  
35 undervalued; which list, together with their  
36 recommendation as to the true and actual value of each such  
37 item of such property, shall be certified to the county  
38 commission not later than the fourth day of January, in the  
39 year one thousand nine hundred eighty-eight for the use  
40 and consideration of the respective boards of equalization  
41 and review in February of that year. The assessor shall be  
42 reimbursed by the state tax department in an amount not to  
43 exceed seventy-five percent of the cost and expenses  
44 incurred by the assessor in the review of such lists and the  
45 preparation and certification of such report to the board of  
46 equalization and review: *Provided*, That prior approval of  
47 the tax commissioner is obtained in advance of the  
48 incurring of such costs or expense. The percentage of  
49 reimbursement as to each assessor shall be of a uniform  
50 amount as to all assessors.

51 (c) The provisions of section fourteen of this article shall  
52 apply to any matter decided or validated pursuant to this  
53 section, as shall the provisions of section eighteen, article  
54 one-a of this chapter, to the extent the same are not in  
55 conflict with this section.

56 (d) All other provisions of this article enacted by the  
57 Legislature, at the first extraordinary session thereof held  
58 in the year one thousand nine hundred eighty-six which are  
59 not in conflict with this section shall apply to all matters,  
60 circumstances and situations which may be subject to this  
61 article, and to the extent of any such conflict, the provisions  
62 of this section shall apply.

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

*Bruce O. Johnson*  
.....  
Chairman Senate Committee

*Bernard V. Kelly*  
.....  
Chairman House Committee

Originated in the Senate.

In effect from passage.

*Jedd C. Stills*  
.....  
Clerk of the Senate

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

*Sanford*  
.....  
President of the Senate

*[Signature]*  
.....  
Speaker House of Delegates

The within *approved* ..... this the *14th* .....  
day of ... *March* ..... 1987.

*Archie A. Moore, Jr.*  
.....  
Governor



PRESENTED TO THE  
GOVERNOR

Date 3/11/87

Time 9:45 a.m.