



State Tax Department  
of West Virginia

Charleston 25305

ARCH A. MOORE, JR.  
GOVERNOR

October 8, 1986

MICHAEL E. CARYL  
COMMISSIONER

JOHN F. LEABERRY  
ASSISTANT COMMISSIONER

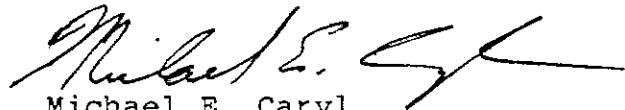
Honorable Ken Hechler  
Secretary of State  
Building 1, Suite 157-K  
Charleston, West Virginia 25305

Dear Mr. Hechler:

In accordance with W. Va. Code § 29A-3-15, the State Tax Department is today filing in the State Register the attached amendments to W. Va. Emerg. Leg. Reg. 11-1B, Series V (1986), Additional Review and Implementation of Property Appraisals.

As there has already been a public comment period for the rule being amended and these amendments were approved by the Legislative Rule-Making Review Committee on October 6, 1986, an additional public comment periods is not required.

Very truly yours,



Michael E. Caryl  
State Tax Commissioner

MEC/jmk

Attachments

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SECRETARY OF STATE

Various sections of West Virginia Emergency Leg. Reg. 11-1B, Series V (1986) are amended in the following manner:

On page 2, Subsection 2.3 by, striking the word "accretion";

and

On page 11, Subsection 6.2.7 by striking the word "commencing" and inserting in lieu thereof the words "for which the lien attaches on";

and

On page 17, Subdivision 8.3.3, by striking "resulting from any substitutions," and "improvements, additions, replacements, destructions, removals, casualties, acts of God, waste or any like occurrences or any similar factors or occurrences," and inserting the word "or" after the word "alterations";

and

On page 32, Subdivision 18.2.2 by striking the word "Such" and inserting in lieu thereof the words "Subsequent to establishing the 1983 base year values, such";

and

On page 32, Subdivision 18.2.2 by striking the words "substitutions, improvements, additions, replacements, destructions, removals, casualties, acts of God, waste or like occurrences or circumstances and by inserting the word "or" after the word "alterations";

and

On page 32, Subdivision 18.2.2a by inserting the word "adjusted" after the word "such".

West Virginia Emergency Leg. Reg. 11-1B, Series V, § 8.3.1 (1986) is amended by adding the following paragraphs:

8.3.1a. In order to better determine the issue or issues under consideration in the respective petitions, county commissions are authorized to develop a telephone screening procedure.

8.3.1a1. The telephone screening procedure may be used only for identifying and correcting property description errors and for screening out non-value related complaints.

8.3.1a2. All such property description errors and non-value related complaints shall be transmitted to the county commission and the assessor. Also, the complaining party shall be directed to contact the assessor.

8.3.1a3. The assessor shall correct all incorrect property description information and he shall take action sufficient to resolve the non-value related complaints.

8.3.1b. In order to expedite the property valuation review process, the respective county commissions may appoint a hearing officer or officers whose duties shall be to receive testimony and other evidence, to examine witnesses, and to direct parties to obtain additional information. A hearing officer shall have no authority to determine property values.

8.3.1b1. Every hearing officer shall have demonstrable knowledge of property values in the county where he is performing his duties. He should also have knowledge as to how the reappraisal was conducted; provided, that the Tax Commissioner shall brief those who do not possess sufficient information relative to the reappraisal.

8.3.1b2. All such hearings are public hearings.

8.3.1b3. All evidence shall be received under oath which shall be administered by the hearing officer. All such testimony shall be recorded in the same manner as in the following subsection 8.3.2, and all evidence received at the hearing shall be transmitted to the county commission within 24 hours after receipt thereof.

8.3.1b4. While the hearing officer is not authorized to determine property values, he is authorized to comment on the credibility of the witnesses and the evidence and to state whether in his judgment the appraised value is correct or incorrect. At the conclusion of each hearing, the hearing officer shall complete a form to be provided by the Tax

Department. The information to be entered on the form shall be the complete description of the property, a synthesis of the main points of the parties and other comments as indicated above. The completed form shall be transmitted with the recorded testimony and any other evidence to the county commission.

8.3.1b5. A hearing officer may receive stipulations and agreements. All stipulations and agreements in order to be valid if accepted and entered by the county commission must be approved by the Tax Commissioner prior to receipt by a hearing officer. Approved stipulations and agreements must be transmitted to the county commission within 24 hours of receipt by the hearing officer. The running of the 5 day time period required by the following subsection 9.4.4 shall not commence until the calendar day next succeeding the day of receipt by the county commission.

8.3.1b6. The county commission sitting as an Administrative Appraisal Review Board shall dispose of the matter in question in accordance with either the following section 8.7 or the following section 9 by issuing a signed order within 30 days after receipt of the hearing evidence or stipulation but no later than December 1, 1986.

8.3.1c. In order to expedite the property valuation review process, the respective county commissions may authorize the individual commissioners to sit separately for the purpose of receiving testimony and other evidence, examining witnesses, and directing parties to obtain additional evidence. A county commissioner shall have no authority to independently determine property values.

8.3.1c1. All such hearings shall be public hearings.

8.3.1c2. All evidence shall be received under oath which shall be administered by the county commissioner. All testimony shall be recorded in the same manner as in the following subsection 8.3.2, and all evidence shall be transmitted to the county commission within 24 hours after receipt thereof.

8.3.1c3. At the conclusion of the hearing, the county commissioner shall complete a form provided by the Tax Department. The information to be entered on the form shall be the complete description of the property, a synthesis of the main points of the parties, his judgment as to the credibility of the witnesses and the evidence, and his judgment as to whether the appraisal is correct or incorrect. The completed form shall be transmitted with the recorded testimony and other evidence to the county commission.

8.3.1c4. A county commissioner may receive stipulations and agreements. All stipulations and agreements in order to be valid

if accepted and entered by the county commission must be approved by the Tax Commissioner prior to receipt by a county commissioner. Approved stipulations and agreements must be transmitted to the county commission within 24 hours of receipt by the individual county commissioner. The running of the 5 day time period required by the following subsection 9.4.4. shall not commence until the calendar day next succeeding the day of receipt by the county commission.

8.3.1c5. . The county commission sitting as an Administrative Appraisal Review Board shall dispose of the matter in question in accordance with the following section 8.7 or the following section 9 by issuing a signed order within 30 days after receipt of the hearing evidence or stipulation but no later than December 1 1986.

West Virginia Emergency Leg. Reg. 11-1B, Series V, § 9.3.1 (1986)  
is amended by adding the following sentence thereto:

The Tax Commissioner must approve any stipulation or agreement  
before it is submitted to the county commission.

West Virginia Emergency Leg. Reg. 11-1B, Series V, § 12.1 is amended by adding the following sentence thereto:

On or before December 15, 1986, the assessor or his delegate shall enter or cause to be entered in the manner prescribed by the State Tax Department on the statewide data processing system all determinations which were rendered by December 1, 1986.

West Virginia Emergency Leg. Reg. 11-1B, Series V, subsection 17.1.2 is amended by changing the period to a comma and by adding the following thereafter:

the classification of every individual parcel of real property or each personal property account for which the valuation was changed, and the amount of the increase or decrease of such valuation.