

**WEST VIRGINIA**  
**SECRETARY OF STATE**  
**KEN HECHLER**  
**ADMINISTRATIVE LAW DIVISION**

Form #5

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1990 SEP 27 11 3 40

**NOTICE OF AGENCY ADOPTION OF A PROCEDURAL OR INTERPRETIVE RULE  
OR A LEGISLATIVE RULE EXEMPT FROM LEGISLATIVE REVIEW**

AGENCY: Property Valuation Training and Procedure Comm. TITLE NUMBER: 189

CITE AUTHORITY: W. Va. Code § 11-1C-4(d)

RULE TYPE: PROCEDURAL  INTERPRETIVE \_\_\_\_\_

EXEMPT LEGISLATIVE RULE

CITE STATUTE(S) GRANTING EXEMPTION FROM LEGISLATIVE REVIEW

W. Va. Code § 11-1C-4(d)

AMENDMENT TO AN EXISTING RULE: YES \_\_\_\_\_, NO

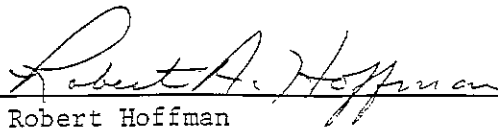
IF YES, SERIES NUMBER OF RULE BEING AMENDED: \_\_\_\_\_

TITLE OF RULE BEING AMENDED: \_\_\_\_\_

IF NO, SERIES NUMBER OF NEW RULE BEING ADOPTED: 4

TITLE OF RULE BEING ADOPTED: Uniform Statewide Procedures for the  
Manual Maintenance of Surface Tax Maps

THE ABOVE RULE IS HEREBY ADOPTED AND FILED WITH THE SECRETARY OF STATE. THE  
EFFECTIVE DATE OF THIS RULE IS September 27, 1990

  
Robert Hoffman  
Acting Chairman

WEST VIRGINIA PROCEDURAL REGULATIONS  
PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION  
TITLE 189  
SERIES 4  
1990

FILED

SEP 27 1990

UNIFORM STATEWIDE PROCEDURES FOR THE MANUAL MAINTENANCE OF SURFACE TAX MAPS

Filed: September 27, 1990

§ 189-4-1. General.

1.1 Type of regulation. - These regulations are procedural regulations as defined in West Virginia Code § 29A-3-1 et seq.

1.2 Scope. - These procedural regulations, as approved by the Property Valuation Training and Procedures Commission on August 21, 1990, provide necessary guidance and clarification to assure uniform statewide procedures for the manual maintenance of surface tax maps.

1.3 Authority. - These procedural regulations are authorized by West Virginia Code § 11-1C-4(d).

1.4 Filing Date. - These procedural regulations were filed in the State Register on September 27, 1990.

1.5 Effective Date. - These procedural regulations are effective immediately upon filing in the State Register.

1.6 Citation. These procedural regulations may be cited as 189 C.S.R. 4, § \_\_\_\_\_ (1990).

§ 189-4-2. Definitions. - When used in these regulations, the following terms shall have the meaning ascribed herein unless the context in which the term is used requires a clearly different meaning, and the definition shall apply in the singular and in the plural.

2.1 "Tax map" means a graphic representation on a flat surface of a portion of the earth's surface, containing graphic descriptions of parcels of land indicating their relative size and position in relation to other properties, rivers, creeks, roads and other major geographic features. It is drawn to scale and delineates dimensions and/or areas together with identifying numbers.

2.2 "Inset" means a portion of a map that is enlarged in scale and shown on the same map.

2.3 "Insert" means a portion of a map that is enlarged in scale and plotted on a new sheet.

2.4 "Parcel identifier" means the county number, district number, map number, letter, parcel number and suffix number, (for example

01-01-0001-0001.0001) which serve to reduce legal descriptions to a uniform and more manageable size and can be as defensible as the original descriptions. Parcel identifiers make possible an efficient, coordinated property record system (such as CAMA) for office and field use.

2.5 "Legal description" means the abstract or shortened version of a more lengthy (as in a "metes and bounds" description) and often complex description within a conveyance document such as a deed. A legal description succinctly describes the property owner's parcel on the land book (tax roll). Examples of legal descriptions in a condensed fashion on the land book would be "Lot 10 Smith Addition" or "1.51 Acres Smith Mountain." Both examples would be more particularly shown on tax maps with parcel identifiers.

2.6 "Metes and bounds descriptions" means a legal description of a parcel of land which is a statement of a beginning point (an object on the ground or a known point of public record) and directions (bearings) and lengths distances) of the exterior boundaries of a parcel of land. It is the traverse used by surveyors in making a field survey of a parcel of land and is the only practical method of describing irregular parcels where no official map is officially recorded. Example: Beginning at a point in the southeast corner of the intersection of U.S. Route 119 and county road 20, thence along the south right-of-way line of county road 20 N. 70° 35' E. 208.71 feet to a point in the south right-of-way line of county road 20, thence S. 19° 25' E. 208.71 feet to a point, thence S. 70° 35' W. to a point in the east right-of-way line of U.S. Route 119, thence N. 19° 25' W. 208.71 to the beginning.

2.7 "Plat (recorded map) descriptions" means a picture of one or more parcels of land showing bearings and distances and ties to established points. Describing a parcel with a reference to a plat is more satisfactory for practical use than a narrative description. A narrative description must be plotted before it can be placed or incorporated into an existing map system. A recorded plat can be changed to the appropriate scale photographically or be traced easily allowing little chance for error and can be placed with ease in an existing map system. Parcels within recorded subdivision plats also allows for brief legal descriptions to be used on the land book (i.e. Lot 10 Smith Addition). One must view the map however for the particulars of the parcel (configuration, dimensions, area).

2.8 "Parcel" means a contiguous area of land described in a single description in a deed. If more than one tract is described in a deed each separately described tract can be a parcel. Each separately described parcel should have a unique parcel identifier. Combining two or more parcels together to be mapped as one parcel is not recommended. Combining accounts, keeping each parcel with a unique identifier, can allow the taxpayer to receive one tax ticket rather than several. This procedure is far more practical than changing the maps.

### § 189-4-3. General Guidelines.

3.1 The mapper shall place on, or account for all parcels not previously placed on the tax maps or accounted for on the assessment file. That means that every surface entry on the land book, in the county or counties where the mapper is updating tax maps, shall be appropriately place on the tax map with a unique

identification number which will be consistent with the tax map and parcel number on the (1) CAMA file, and (2) assessment system, except for those that cannot be placed specifically on the maps. The purpose of this document is to provide instructions for the completion of these tasks.

3.2 The mapper shall make certain that every surface parcel of property, in the county is accounted for (mapped) and has a unique parcel identifier. Mappers should check the legal description of the assessment file to see that it accurately reflects what is specified in the deed in terms of acreage, dimensions, or other suitable description, such as lot number. Mapping personnel should bring discrepancies to the attention of the appropriate staff person.

3.3 Upon completion of mapping actions, the mapper must review change cards for completeness and correctness. They must make additions or revisions as required.

3.4 In short, the mapper is to locate and place on the existing surface tax maps and to identify by map and parcel number all surface parcels not previously mapped within the county or counties assigned; to oversee that change cards are correct and complete; and review legal descriptions and suggest revisions to the appropriate staff person.

3.5 Original tax mapping varied in techniques and procedures in the construction of the maps. The mapper shall follow the general methods, techniques and procedures that were used originally in the county or counties to be updated, except where standards are specifically directed in this document. The techniques and procedures already established shall also apply to the finished scribing or drafting of original master linen or mylar maps.

3.6 The United States Geological Survey (U.S.G.S.) topographical maps certified correct by the West Virginia State Geologist and recorded with the Secretary of State's office is the official document that delineates the taxing district boundaries within the counties of the State. Mapping personnel shall refer to the U.S.G.S. maps and base their map district boundary corrections accordingly.

3.7 Tax maps are fundamental to the appraisal (valuation) of real estate. They help to determine the location of property, indicate the size and shape of each parcel, and reveal its relation to pertinent features that affect value. It is, therefore, necessary that the tax maps, assessment system records and CAMA accurately represent what is actually owned by the taxpayer.

**§ 189-4-4. Existing Surface Tax Maps.** - West Virginia's present mapping system contains the following elements:

4.1 Individual Surface Tax Maps. A set of detailed tax maps prepared at 1" = 400', 1" = 100', 1" = 800', and 1" = 50' scales. These maps show property boundary lines, dimensions and/or areas, and other pertinent identifying information.

4.2 Index Maps. County, district and corporation (municipality) index maps showing the location of each individual tax map and its relation to other tax maps within that particular district or corporation.

4.3 Legend. Showing symbols and what they represent within the neat image area of the tax maps.

4.4 Title Block. Name of county and county seat.

4.5 Revision Block. Date of original map and/or dates of revision.

4.6 District/Corporation.

4.6.1 Map Number.

4.6.2 Photo Number(s) - Original Photography (if any).

4.6.3 Photography Date.

4.6.4 Date of Map.

4.7 Scale of Map. Lower right hand corner in the margin.

4.8 North Arrow. Generally in lower right hand corner within map neat image area.

§ 189-4-5. Map Content - Existing Maps; Essential Information.

5.1 Boundaries of individual parcels on tax maps are delineated by solid lines. Interior tracts or lots within parcels are delineated by dashed or broken lines.

5.2 Parcel dimensions and/or areas.

5.2.1 Parcel dimensions are shown on maps that are scaled on 1" = 100' (urban or semi-urban areas).

5.2.2 Area (acreage) is shown on maps that are scaled 1" = 400' (rural areas).

5.3 Parcel identification numbers are circled.

5.4 Improvement symbols (buildings).

5.5 The location and name of streets, highways, alleys, railroads, rivers, streams, creeks, runs, hollows, lakes, etc. are depicted on the maps.

5.6 Right-of-way boundaries, road and highway route numbers, and bridges with appropriate symbols are shown.

5.7 Schools, churches, cemeteries, etc. are named and symbolized on the maps.

5.8 Major rivers, streams, creeks, are named on maps.

5.9 County, district, corporation (municipality) boundary lines are shown according to symbols in legend for such along with their taxing district or corporation names.

5.10 Original master maps are on reproducible linen and/or polyester film. All new master maps should be drawn on polyester film.

#### § 189-4-6. Tax Mapping Procedures.

6.1 Scales. All tax maps shall be revised and all new tax maps prepared according to the following scales:

6.1.1 All corporations, insets, and insert maps: 1" = 100' (Some originals permit 1" = 50').

6.1.2 All rural and farm areas: 1" = 400' (Some originals permit 1" = 800').

6.1.3 Original tax maps have scaled urban commercial areas, and State game land and forests at 1" = 50' and 1" = 800' respectively.

#### 6.2 Inset/Inserts Procedure.

6.2.1 All new insets and insert sheets will be plotted on the 1" = 100' scale, except where the original permitted other scales. Insert sheets are generally preferable to insets in situations where either may be appropriate.

6.2.2 If an inset cannot be mapped on the same sheet, an insert sheet will be made.

6.2.3 An inset shall not be plotted on a map other than the one from which it originates.

6.2.4 Insets shall be identified by consecutive number.

6.2.5 Inserts shall be identified by the map number it is taken from and a letter assigned in alphabetical order. Letters used shall be from "A" to "Z", omitting "I", "O", and "Q" as they could be confused with a map number.

#### 6.3 Plotting.

6.3.1 Tax maps shall be scaled and accurately plotted so that the map for each urban parcel will show dimensions in feet.

6.3.2 Parcels on rural maps (districts) will show acreage. All parcels within municipal limits under one acre will show dimensions, all one acre or larger will show acreage.

6.3.3 Rural parcels less than one acre shall show dimensions in feet and/or fractions of an acre.

6.3.4 The mapper shall indicate on the worksheet the dimensions or area of each parcel, whether in feet or acreage, as set forth in the deed.

6.3.5 Where the dimensions or area of any parcel, as computed by the mapper, differs by 10 percent from the dimensions or area stated in the deed of conveyance, then the mapper shall indicate both such dimensions or areas on the work copy maps and identify each by:

6.3.5.1 (D) for deed

6.3.5.2 (C) for calculated

6.3.6 Where a parcel cannot be located with reasonable confidence, the mapper shall reconcile the mapping problem by considering one or more of the following guidelines:

6.3.6.1 Within the parent parcel with the deed acreage underneath with a notation (Location?). The parent parcel acreage shall also be amended appropriately to reflect the change.

6.3.6.2 All parcels that cannot be specifically placed on the maps shall be placed on the CAMA and Assessment Systems with parcel I.D.'s, Map 000X, Parcel 0001.0000 etc. in alphabetical sequential order as they appear in the assessor's land book. These shall be considered parcel I.D.'s. All helpful remarks relevant to the location of these properties should be added to the "NOTE" section of the CAMA and Assessment Systems.

#### 6.4 Rights-of-Way.

6.4.1 Tax maps shall show the width, measured in feet, of the rights-of-way for:

6.4.1.1 Streets

6.4.1.2 Alleys

6.4.1.3 Roads

6.4.1.4 Railroads

6.4.2 The maps shall also indicate that portion of any rights-of-way actually used for streets, alleys, roads, and railroad where the portion actually used differs from the width of the right-of-way itself.








6.4.3 Actual used area within a right-of-way shall be indicated by dashed or broken lines.

6.4.4 All pipelines, power lines, and telephone rights-of-way, when actually owned by a utility company shall be mapped.

6.4.5 All highways, municipal, and tax district boundaries shall be identified.

6.5 Improvement Symbols.

6.5.1 A template will be prescribed to allow local county jurisdictions for uniform plotting of the following:

	<u>Symbol:</u>
6.5.1.1 Dwelling	
6.5.1.2 Church	
6.5.1.3 Cemetery	
6.5.1.4 Hospital	
6.5.1.5 Public School	
6.5.1.6 Post Office	
6.5.1.7 Airport	

6.5.2 Improved parcels shall include one of the symbols outlined in Item 1. Use of the template symbols are mandatory.

6.5.3 The name of the improvement: church, school, etc. should accompany the symbol for identification purposes.

6.6 Land Hooks/"P/O Parcels"/Matching Sheets.

6.6.1 A parcel of land divided by a highway, river, etc. will be noted by "P/O Parcel" ("part of parcel"), in addition to a land hook within the neat image area of a map that contains the whole area of that parcel.

6.6.2 On parcels too small to write the P/O reference, the land hook is acceptable.

6.6.3 When a parcel extends from one sheet to another, the P/O (part of map and parcel) reference will be used.

6.6.4 When a split is made from a P/O portion of a tract that is identified on a sheet other than the one the parcel number of that tract is on, the split will be given the next highest parcel number on the sheet on which it is located.

6.6.5 It is most important that all adjoining map sheets be checked for matching purposes, after splits or changes of any kind are made. The mapper should take the time necessary to see that all map sheets affected by the changes have been checked for completeness. When the maps are matched to one another, the property lines, roads, etc. must agree with each other in all respects.

6.7 Split - The conveyance of a portion of real estate that had previously been considered a single parcel for assessment purposes.

6.7.1 When making a split from a parcel, alphabetical suffix (a number following the period in a parcel I.D. number) letters are not acceptable as part of a parcel number.

6.7.2 When a split is made from a split, the next consecutive suffix number will be used.

6.7.3 If a tract or parcel of land is split into lots, they will be identified by using:

6.7.3.1 Original parcel number

6.7.3.2 Decimal point

6.7.3.3 Split number - 1 through last number required.

6.7.4 A zero preceding the split number shall not be used. If a mapper discovers a zero preceding the split number, the zero should be removed.

## 6.8 Index Maps

6.8.1 Separate index maps shall be prepared illustrating the entire county and each political subdivision thereof, showing specifically the area covered by each tax map sheet and its geographic relationship to the other individual tax map sheets.

6.8.2 Particular attention should be given to the index sheets when new insert sheets are added or new properties are annexed by a municipality. The appropriate index maps should be revised to reflect these changes at the same time the individual sheets are revised.

6.8.3 All insert sheets, highways, and other pertinent information will be added to the applicable index map whether county, district, or corporation at the same time individual sheets are revised.

## 6.9 Margins/Title Block.

6.9.1 Each tax map will carry a one-inch margin on top and right side; a two-inch margin on the bottom side; and a three-inch margin on the left side for binding and annotation when required.

6.9.2 The two-inch margin at the bottom will shown:

6.9.2.1 Name of county, district/corporation

6.9.2.2 Map index number

6.9.2.3 Scale of map

6.9.2.4 Legend

6.9.2.5 Revision block

6.9.2.6 North arrow

6.9.2.7 Match reference to adjoining or adjacent sheets.

6.9.3 Property lines can extend into the margin on the right side and top of a map sheet.

6.9.4 Property lines shall not be extended into the title block portion of the map sheet.

#### 6.10 Procedure.

6.10.1 All revisions made on work maps will be either red or green.  
HARD LEAD PENCILS ONLY!

6.10.1.1 Red: Used for additions.

6.10.1.2 Green: Used for deletions.

6.10.2 Property lines will be drawn with an appropriate straight edge.

6.10.3 Parcel circles will be drawn with the circle template.

6.10.3.1 Parcel numbers will be placed inside the parcel as long as it is legible.

6.10.3.2 Parcel numbers outside of the parcel will have a leader which is a line from the parcel circle to the appropriate parcel.

6.10.3.3 A leader shall be broken when drawn through any parcels other than the one that is being designated by the leader.

6.10.3.4 The leader may be angled or curved to avoid another parcel.

6.10.4 Priorities for information to be placed within a small parcel of land where space is limited are:

6.10.4.1 Dimensions

6.10.4.2 Acreage

6.10.4.3 Lot number

6.10.4.4 Parcel number

6.10.5 All radii will be drawn with a curve or compass.

#### 6.11 Acreage.

6.11.1 Acreage will not be carried more than two places beyond the decimal point.

6.11.2 A decimal point and zeros will not be added to whole acreages.

6.12 Annexed Sheets/Inserts.

6.12.1 When a new insert map is plotted, the 1" = 400' map that it is taken from will be revised at the same time the new sheet is created.

6.12.2 Particular attention should be given to the index sheets, both the District/Corporation and the County Indexes, when new insert sheets are added or when parcels are annexed by a municipality. They must be inserted and identified appropriately to conform with the original indexes.

6.12.3 In short, the tax mapper should remember that accuracy, legibility and neatness are the most important factors. If necessary, to achieve that end, the mapper should remap on a larger scale (1" = 100') an area that is too congested on a smaller scale (1" = 400'). Remapping an area at a larger scale often requires changes of parcel identifiers (map and parcel numbers) to be made to all of the affected appraisal records.

6.12.4 As a general rule the mapper should create an insert map when parcel numbers on small lots on a 1" = 400' map with three digit numbers occur. When a map contains 100 or more parcels, that is the time to consider the creation of one or more insert maps for that map.

6.13 Basic Tools.

6.13.1 Engineer's scale showing 1 to 4 and 1 to 10.

6.13.2 Rod, Perche and Pole Scale converted to 1" = 400'.

6.13.3 Protractor or Protractor Transparent Paper.

6.13.4 Hard lead pencils (6H) or drafter's mechanical pencil with 6H lead.

6.13.5 One set of 9" triangles (30° - 60° - 90°).

6.13.6 Stylus (needle point).

6.13.7 Red and green pencils.

6.13.8 Compass, circle template, curve template, symbol template, calculator.

6.14 Map Change Source Documents.

6.14.1 All map change information should originate from a real estate change from such as a real estate card (12:06-1A) that provides the necessary references to the conveyance document (deed description) and parent tract from which the new parcel is part, or parcel identifier of parcel that requires a change (i.e. correction).

6.14.2 The change card procedure provides the means by which mapping technicians can organize their work and accomplish their tasks in a efficient manner.

6.14.3 A separate file for real estate changes should be the origin for all mapping and appraisal activities.

KEN HECHLER  
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(Plus all the volunteer  
help we can get)

TO: John Montgomery

AGENCY: Property Valuation Training & Procedures Comm.

FROM: JUDY COOPER, DIRECTOR ADMINISTRATIVE LAW DIVISION

DATE: November 15, 1990

THE ATTACHED RULE RECENTLY FILED BY YOUR AGENCY HAS BEEN ENTERED INTO OUR COMPUTER SYSTEM. PLEASE REVIEW, PROOF AND RETURN IT WITH ANY CORRECTIONS. IF THERE ARE NO CORRECTIONS, PLEASE SIGN THIS MEMO AND RETURN IT TO THIS OFFICE. YOU WILL BE SENT A FINAL VERSION OF YOUR RULE FOR YOUR RECORDS.

PLEASE RETURN EITHER THE CORRECTED RULE OR THIS FORM WITHIN TEN (10) WORKING DAYS OF THE DATE YOU RECEIVED THIS REQUEST. CALL IF YOU HAVE ANY QUESTIONS.

SERIES: 4 TITLE Statewide Procedures for Manual Maintenance of Surface Tax Maps

\* THE ATTACHED RULE HAS BEEN REVIEWED AND IS CORRECT.

SIGNED: \_\_\_\_\_

TITLE OF PERSON SIGNING: \_\_\_\_\_

DATE: \_\_\_\_\_

\*\*\*\*\*

\* THE ATTACHED RULE HAS BEEN REVIEWED AND NEEDS CORRECTING. THE CORRECTIONS HAVE BEEN MARKED.

SIGNED: *John D. Montgomery*

TITLE OF PERSON SIGNING: \_\_\_\_\_

DATE: 7-30-91