

**WEST VIRGINIA
SECRETARY OF STATE
BETTY IRELAND
ADMINISTRATIVE LAW DIVISION**

Form #3

FILED
Do Not Mark In this Box
2007 JUL 27 AM 11:15
OFFICE WEST VIRGINIA
SECRETARY OF STATE

**NOTICE OF AGENCY APPROVAL OF A PROPOSED RULE
AND
FILING WITH THE LEGISLATIVE RULE-MAKING REVIEW COMMITTEE**

Property Valuation and Procedures Comm.
AGENCY: State Tax Department TITLE NUMBER: 189

CITE AUTHORITY W. Va. Code §§11-10-5 and 11-1C-4(d)

AMENDMENT TO AN EXISTING RULE: YES X NO

IF YES, SERIES NUMBER OF RULE BEING AMENDED: 5

TITLE OF RULE BEING AMENDED: Tax Map Sales

IF NO, SERIES NUMBER OF RULE BEING PROPOSED:

TITLE OF RULE BEING PROPOSED:

THE ABOVE PROPOSED LEGISLATIVE RULE HAVING GONE TO A PUBLIC HEARING OR A PUBLIC COMMENT PERIOD IS HEREBY APPROVED BY THE PROMULGATING AGENCY FOR FILING WITH THE SECRETARY OF STATE AND THE LEGISLATIVE RULE MAKING REVIEW COMMITTEE FOR THEIR REVIEW.


Rob Alsop, Cabinet Secretary of the Department of Revenue

APPENDIX B

FISCAL NOTE FOR AGENCY APPROVED RULE

Rule Title: 189 Series 5, Tax Map Sales

Type of Rule: ☒ Legislative ☐ Interpretive ☐ Procedural

Agency: Property Valuation Training Procedures Commission

Address: _____

1. Effect of Proposed Rule

	ANNUAL FISCAL YEAR				
	INCREASE	DECREASE	CURRENT	NEXT	THEREAFTER
<u>ESTIMATED TOTAL COST</u>	-0-	-0-	-0-	-0-	-0-
PERSONAL SERVICES	-0-	-0-	-0-	-0-	-0-
CURRENT EXPENSE	-0-	-0-	-0-	-0-	-0-
REPAIRS & ALTERNATIONS	-0-	-0-	-0-	-0-	-0-
EQUIPMENT	-0-	-0-	-0-	-0-	-0-
OTHER	-0-	-0-	-0-	-0-	-0-

2. Explanation of above estimates: It is anticipated there will be no increase/decrease in revenues to state or county. It reduces the cost of an entire county of tax maps when sold in a digital format by 50% but this is anticipated to be offset by the increase in the number of countywide sets sold.

3. Objectives of these rules: To clarify existing rule by providing clear definition of what constitutes a tax map to include those in a digital format and the price for which they are sold.

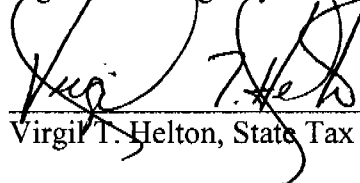
RULE TITLE: 189 Series 5, Tax Map Sales

4. Explanation of Overall Economic Impact of Proposed Rule.

- A. Economic Impact on State Government.
None
- B. Economic Impact on Political Subdivisions; Specific Industries; Specific groups of Citizens.
Ability to purchase a countywide set of digital maps at a 50% discount.
- C. Economic Impact on Citizens/Public at Large.
Ability to purchase a countywide set of digital maps at a 50% discount.

Date: July 26, 2007

Signature of Agency Head or Authorized Representative



Virgil T. Helton, State Tax Commissioner



ASSESSOR'S OFFICE ♦ HANCOCK COUNTY



P.O. BOX 455 • NEW CUMBERLAND, WEST VIRGINIA 26047
PHONE 304-564-3311 • 304-387-1314 • FAX 304-564-3415

RECEIVED

July 23, 2007

John Montgomery
Legal Division
State Tax Department
P.O. Box 1005
Charleston, WV 25304-1005

WV TAX DEPARTMENT
LEGAL DIVISION

Dear Mr. Montgomery:

Please accept these comments regarding Tax Map Proposed Legislative Rule 189, as presented to the Property Valuation Training and Procedures Commission. There appears to be a conflict when certain language of the rule as compared to the chart on Page 5 that details the pricing of a Countywide Set of digital parcel polygons.

Please review Page 4, Sections 4.3 and 4.6. Section 4.3 indicates that a 50% discount will be given when a county wide set of maps is sold, resulting in a per map charge of no less than \$2.50 per map sheet with no mention of an adjustment to the surcharge for the Courthouse Facilities Improvement Fund. I would interpret these Sections as requiring a fee of no less than \$5.50 per map (\$2.50 + \$3.00 surcharge.)

However, the chart on Page 5, TABLE 189-5 A, indicates a total fee of \$4.00 per map (\$2.50 + \$1.50 surcharge.) These Sections seem to contradict each other and need clarification.

Thank you for your consideration.

Sincerely,

Joseph M Alongi
Hancock County Assessor

**AGENCY APPROVED
189 C.S.R. 5
TAX MAP SALES**

COMMENTS AND RESPONSES

Comment: There appears to be an inconsistency between the amount of the surcharge for the Courthouse Facilities Improvement Fund as indicated in Section 189-5-4.6 (\$3.00) and the amount indicated in the Minimum Price Schedule (\$1.50).

Response: We agree and changed the amount in the Minimum Price Schedule to \$3.00.

AGENCY APPROVED

**189 C.S.R. 5
TAX MAP SALES
STATEMENT OF CIRCUMSTANCES**

The legislative rule was last amended in 1992. Since that year, substantial advances have been made in the development and usage of electronic records. The amendments to this rule are necessary to facilitate the provision of tax maps in an electronic format.

AGENCY APPROVED

**189 C.S.R. 5
TAX MAP SALES
SUMMARY OF RULE**

The purpose of this rule is to establish the prices, procedures and locations for the purchase of tax maps prepared by the assessors of the several counties of the State.

QUESTIONNAIRE

(Please include a copy of this form with each filing of your rule: Notice of Public Hearing or Comment Period; Proposed Rule, and if needed, Emergency and Modified Rule.)

DATE: July 27, 2007

TO: LEGISLATIVE RULE-MAKING REVIEW COMMITTEE

FROM: (Agency Name, Address & Phone No.) Legal Division, State Tax Department, P.O. Box 1005

Charleston, WV 25324-1005

Contact Person: John Montgomery 558-5330

EMERGENCY RULE TITLE: Tax Map Sales

1. Authorizing statute(s) citation W. Va. Code §§ 11-10-5 & 11-1C-4(d)
2.
 - a. Date filed in State Register with Notice of Hearing or Public Comment Period:
June 26, 2007
 - b. What other notice, including advertising, did you give of the hearing:
Available on Tax Department webpage
 - c. Date of Public Hearing(s) *or* Public Comment Period ended:
12:00 noon on July 26, 2007
 - d. Attach list of persons who appeared at hearing, comments received, amendments, reasons for amendments.

Attached X No comments received
 - e. Date you filed in State Register the agency approved proposed Legislative Rule following public hearing: (be exact)
July 27, 2007

- f. **Name, title, address and phone/fax/e-mail numbers** of agency person(s) to receive all *written correspondence* regarding this rule: (Please type)

John E. Montgomery, Managing Attorney, Legal Division, State Tax Department

P.O. Box 1005, Charleston, WV 25324-1005

Telephone: (304) 558-5330 Fax: (304) 558-8728

JMontgomery@tax.state.wv.us

- g. **IF DIFFERENT FROM ITEM 'f'**, please give **Name, title, address and phone number(s)** of agency person(s) who wrote and/or has responsibility for the contents of this rule: (Please type)

Wade Thompson, Director, Property Tax Division

P.O. Box 2389, Charleston, WV 25328-2389

(304) 558-8566

3. If the statute under which you promulgated the submitted rules requires certain findings and determinations to be made as a condition precedent to their promulgation:

- a. Give the date upon which you filed in the State Register a notice of the time and place of a hearing for the taking of evidence and a general description of the issues to be decided.

N/A

- b. Date of hearing or comment period:

N/A

- c. On what date did you file in the State Register the findings and determinations required together with the reasons therefore:

N/A

d. Attach findings and determinations and reasons:

N/A

AGENCY APPROVED
TITLE 189
LEGISLATIVE RULE
PROPERTY VALUATION TRAINING AND PROCEDURES
SERIES 5
TAX MAP SALES

FILED
2007 JUL 27 AM 11:15
OFFICE OF THE WEST VIRGINIA
SECRETARY OF STATE

§189-5-1. General.

1.1. Scope. -- These regulations establish the prices, procedures and locations for the purchase of tax maps prepared by the Assessors of the State.

1.2. Authority. -- W. Va. Code §§11-10-5 and 11-1c-4(d).

1.3. Filing Date. --

1.4. Effective Date. --

§189-5-2. Purchasing, Location, Ordering Procedures, Price Schedule, and Authority for Sale of Tax Maps. Definitions.

2.1. ~~Where tax maps may be purchased in person or by mail order.~~ Finished Tax Maps. -- Finished surface tax maps show the property and lot lines, set forth dimensions or areas, and other cadastral and cultural features that assessors are required by state law to maintain and publish for the public. These scaled tax maps are created by either manual or automated methods and in accordance with the cartographic design, map content and layout specifications mandated by the Property Valuation Training and Procedures Commission.

~~2.1.1. Tax maps may be purchased in person at each of the fifty-five (55) county assessor's offices throughout the State located in the courthouse at each of the county seats (town or cities) listed in Section 7 of this rule.~~

~~By Mail Order: See addresses of each of the fifty-five (55) county assessor's office in Section 7 of this rule.~~

~~2.1.2. Tax maps may also be purchased in person from the State Department of Tax and Revenue at the following location:~~

~~Department of Tax and Revenue
Property Tax Division, Map Sales Unit
Building 1, Capitol Complex
Third Floor, West Wing, Room 329
Charleston, West Virginia 25305~~

~~By Mail Order:~~

~~Department of Tax and Revenue
Property Tax Division, Map Sales Unit
P.O. Drawer 2389
Charleston, West Virginia 25328~~

~~2.2. Ordering procedures for purchase of tax maps. — Tax map purchasers may order and obtain tax maps by mail. Telephone orders cannot be taken because Pre-payment is necessary to process an order. Provided, That government agencies may order tax maps by telephone. All requests for tax maps must include: Digital Parcel Polygons. — An electronic file format of the parcel boundaries which is typically geo-referenced, edge-matched, topologically validated, and linkable to the Integrated Assessment System.~~

~~2.2.1. County name.~~

~~2.2.2. Tax district name.~~

~~2.2.3. Map number.~~

~~2.3. Tax map price and payment requirements. — County assessors or their agents may sell copies of maps at the prescribed price plus State Sales tax. Full map sheet cost shall not be less than five dollars (\$5.00). Parcel reproduction on 8 1/2" X 11" or 14" paper shall be one dollar and fifty cents (\$1.50) each.~~

~~2.4. Who may reproduce and sell tax maps. — Tax maps may be copied, reproduced, distributed, or sold, only by the Assessors of the fifty-five (55) counties of the state and their agents. The Assessor may contract the authority to copy, reproduce, distribute and sell copies of tax maps. The State Department of Tax and Revenue is hereby designated as an agent for all counties for the purpose of sale, reproduction and distribution of tax maps. The State Department of Tax and Revenue may withhold an amount for each map copy, which shall cover the cost of materials, sales tax and postage. The amount remaining after deduction for materials, sales tax and postage shall on a semi-annual basis be remitted to the county whose tax map is sold.~~

§189-5-3. County Assessors Performing own Drafting or with Property Tax Division's Vendor for Drafting. Ordering Procedures, Authority for Sales, and Purchasing Locations.

~~3.1. Upon request, county assessors who perform their own drafting work will receive their county's master maps. The Property Tax Division may retain one set of the maps at the State Department of Tax and Revenue clearly marked Department of Tax and Revenue copy. Ordering Procedures. — All requests for tax maps must include the county name, district or corporation name, and map number.~~

~~3.2. Tax maps are fundamental to the appraisal process of real estate because the maps help determine the location of property, indicate the size and shape of each parcel, and reveal its relations to pertinent features that affect value. Therefore, in order to ensure the continued updating, safekeeping and availability of tax maps, the county assessors, and their agents, must adhere to the following: Authority for Sale of Tax Maps. — Tax maps may be copied, reproduced, distributed, sold, or leased only by the assessors of the fifty-five (55) counties of the State and by their agents.~~

~~3.2.1. Maintain the master maps minimally on an annual basis.~~

~~3.2.1. Agents. — A county assessor may contract an agent to copy, reproduce, distribute, sell, or lease tax maps at the prescribed price. The State Tax Department of the Department of Revenue is hereby designated as an agent for all counties for the purpose of sale.~~

reproduction and distribution of tax maps.

3.2.1.a. Bonding. – The counties' agents shall be sufficiently bonded.

3.2.2. Provide appropriate storage for the protection of the master maps.

3.2.2. Accounting Records. – The county assessors and their agents shall maintain proper accounting procedures and practices.

3.2.3. Inspection Audit. – The tax map accounting records of the county assessors or their agents shall be available for inspection at any time.

3.2.3. Should a master map become lost, destroyed or damaged, the county assessor is responsible for replacing the master map.

3.2.4. Deposits. – Any funds received by the county assessors, or their agents, as a result of such reproductions shall be deposited on a monthly basis to the assessors' valuation fund.

3.3. The State Department of Tax and Revenue, Property Tax Division, will serve as a central receiving location for any county who desires drafting services performed by a drafting vendor under contract with the Property Tax Division. The counties will be billed on a per parcel basis for only those services of the drafting vendor. The Property Tax Division involvement will be at State expense. Purchasing Locations. – Tax maps may be purchased at the following locations:

3.3.1. – County Assessors who choose to use the Property Tax Division Drafting Vendor Option must forward full size map work copies to the Division office. The Division will perform a pre-draft edit, and forward the map work copies and master maps to the Division drafting vendor. Upon completion of the drafting work by the vendor, the Division will perform a post-edit of the vendor's final drafting work and provide an updated copy of the master map to the County Assessor. State Tax Department. – Tax maps may be purchased in person ("Walk-in") or by prepaid mail orders from the State Tax Department, Property Tax Division.

3.3.1.a. Mailing Address if Purchased by Mail Order:

State Tax Department
Property Tax Division, Tax Map Sales
P. O. Box 2389
Charleston, West Virginia 25328

3.3.1.b. Physical Street Address if Purchased at State Tax office:

State Tax Department
Property Tax Division, Tax Map Sales
1124 Smith Street, Room 101
Greenbrooke Building
Charleston, West Virginia 25301
Phone: (304) 558-0784
Fax: (304) 558-4169

3.3.2. The Property Tax Division will provide at State expense storage of the master maps

~~for County Assessors who use the Property Tax Division Drafting Vender Option.~~

§189-5-4. ~~County Sales of Maps, Bonding, Contracts, Accounting, Inspection and Sales Deposits. Price Schedule.~~

~~4.1. Counties and/or their agents may sell copies of master maps at the prescribed price per sheet. Finished Tax Maps. – County assessors or their agents may sell hardcopies or print-ready digital images of finished tax maps.~~

~~4.1.1. The counties' agents must be sufficiently bonded. Full-Sized Map Sheet. – A minimum fee of five dollars (\$5.00) shall apply to full-sized (18" x 24" or larger) tax maps.~~

~~4.1.2. The counties' agents must maintain proper accounting procedures and practices. Small-Sized Map Sheet. – A minimum fee of three dollars (\$3.00) shall apply to small-sized (11" x 17" or smaller) tax maps.~~

~~4.1.3. The counties' agents' accounting records pertaining to the sale of tax maps must be available for inspection at any time. Customized Map Sheet. – A minimum fee of five dollars (\$5.00) shall apply to customized tax map sheets as defined in subsection 4.4.~~

~~4.1.4. Any funds received by the several county assessors, or their agents, as a result of such reproductions shall be deposited on a monthly basis to the appropriate account from which payment for reproduction is made.~~

~~4.2. Reproductions. – Reproductions of tax maps on 8-1/2" x 11" or 14" paper shall be one dollar and fifty cents (\$1.50) each.~~

~~4.3. Digital Parcel Polygons. – The county assessors or their agents are authorized to sell digital parcel boundary files that are used in computer mapping systems at a fee not less than five dollars (\$5.00) for each individual map sheet. Digital parcels sold for the entire county shall receive a fifty percent (50%) discount, or a fee not less than two dollars and fifty cents (\$2.50) for each individual map sheet plus a (\$10.00) processing fee.~~

~~4.4. Map Services. – If the public requests services to create customized maps that are over and above the normal mapping requirements of the assessor's office, then in addition to the charges required herein, the assessor is authorized to charge for the employees' time at a base rate of twenty dollars (\$20.00) per hour with a minimum billing of one (1) hour. The assessor may also charge a ten dollar (\$10.00) processing fee for customized maps. The assessor may refuse or postpone any project that would interfere with the statutory duties of the assessor.~~

~~4.5. Map Sales by Department of Tax and Revenue. -- The State Department of Tax and Revenue may withhold one dollar (\$1.00) for each hardcopy map. These fees shall cover the cost of materials, postage, and other related costs.~~

~~4.6. Surcharge for Courthouse Facilities Improvement Fund. -- The charges herein provided shall be in addition to surcharges required by W.Va. Code §11-1c-7(e) for the use of the Courthouse Facilities Improvement Fund.~~

§189-5-5. Prohibiting Reproduction of Tax Maps and Prescribing Penalty for Violation.

5.1. Reproduction of tax maps prohibited. -- No person may reproduce, copy, distribute or sell copies of tax maps prepared by the counties without having first obtained the written permission of the County Assessor.

5.2. Penalties. -- Any person who, without the written permission of the County Assessor, reproduces, copies, distributes or sells, or who allows the reproduction, copying, distribution or sale of tax maps prepared by the County Assessor, in any form, in an electronic retrieval system or otherwise, shall be refused permission by the County Assessor or Assessor's agent to purchase tax maps in the future.

§189-5-6. Tax Maps Revisions; Revised Copies Provided to Department of Tax and Revenue on Internet. – Tax maps or parcel data on Internet websites shall be for “viewing only” and shall not permit users to download tax maps for redistribution or reproduction.

TABLE 189-5 A
Minimum Price Schedule

<u>Product</u>	<u>WV 189CSR5 (Base fee)</u>	<u>W.Va. Code §11-1C-7 (Surcharge)</u>	<u>Total</u>
<i>Printed Copies or Print-Ready Images of Tax Maps</i>			
<u>Full Map Sheet 18" x 24" or larger</u>	<u>\$5.00</u>	<u>\$3.00</u>	<u>\$8.00</u>
<u>Small Map Sheets 11" x 17" or smaller</u>	<u>\$3.00</u>	<u>\$2.00</u>	<u>\$5.00</u>
<u>Customized Maps¹</u>	<u>\$5.00</u>	<u>\$3.00</u>	<u>\$8.00</u>
<u>All agents who lease and/or purchase printed copies or print-ready images of tax maps</u>	<u>\$0.00</u>	<u>\$3.00</u>	<u>\$3.00</u>
<i>Reproductions</i>			
<u>Reproductions 8.5" x 11" or 8.5" x 14"</u>	<u>\$1.50</u>	<u>\$1.50</u>	<u>\$3.00</u>
<i>Digital Parcel Polygons</i>			
<u>Individual Map Sheets of digital parcel polygons</u>	<u>\$5.00 per map sheet</u>	<u>\$3.00</u>	<u>\$8.00</u>
<u>Countywide Set of digital parcel polygons¹</u>	<u>\$2.50 per map sheet</u>	<u>\$3.00</u>	<u>\$5.50</u>
<u>All agents who lease and/or purchase digital parcel polygons</u>	<u>\$0.00</u>	<u>\$3.00 per map sheet</u>	<u>\$3.00</u>

¹ A ten dollar (\$10.00) map service processing fee applies to customized maps and digital parcel countywide sets.

6.1. ~~County Assessors shall maintain the tax maps in the manner provided in instructions and guidelines provided by the Department of Tax and Revenue and the Property Valuation Training and Procedures Commission.~~

6.2. ~~In order to provide current map copies to the general public, each assessor shall~~

provide, free of charge, one reproducible copy of each revised map sheet to the Department of Tax and Revenue.

6.3. ~~Map revisions made between January 1 and June 30 should be provided to the Department of Tax and Revenue no later than August 1 of the same calendar year. Revisions made between July 1 and December 31 should be provided no later than immediately succeeding February 1.~~

~~§189-5-7. County Assessors Addresses and Telephone Numbers.~~

- 7.1. ~~Assessor of Barbour County
Barbour County Courthouse
Philippi, West Virginia 26416
Phone: (304) 457-2336~~
- 7.2. ~~Assessor of Berkeley County
Berkeley County Courthouse
Martinsburg, West Virginia 25401
Phone: (304) 267-3000~~
- 7.3. ~~Assessor of Boone County
Boone County Courthouse
Madison, West Virginia 25130
Phone: (304) 369-3925~~
- 7.4. ~~Assessor of Braxton County
Braxton County Courthouse
Sutton, West Virginia 26601
Phone: (304) 765-2805~~
- 7.5. ~~Assessor of Brooke County
Brooke County Courthouse
Wellsburg, West Virginia 26070
Phone: (304) 737-3667~~
- 7.6. ~~Assessor of Cabell County
Cabell County Courthouse
Huntington, West Virginia 25701
Phone: (304) 526-8672~~
- 7.7. ~~Assessor of Calhoun County
Calhoun County Courthouse
Grantsville, West Virginia 26147
Phone: (304) 354-6958~~
- 7.8. ~~Assessor of Clay County
Clay County Courthouse
Clay, West Virginia 25043
Phone: (304) 587-4278~~

- ~~7.9. Assessor of Doddridge County
Doddridge County Courthouse
West Union, West Virginia 26456
Phone: (304) 873-1261~~
- ~~7.10. Assessor of Fayette County
Fayette County Courthouse
Fayetteville, West Virginia 25840
Phone: (304) 574-1200~~
- ~~7.11. Assessor of Gilmer County
Gilmer County Courthouse
Glenville, West Virginia 26351
Phone: (304) 462-7731~~
- ~~7.12. Assessor of Grant County
Grant County Courthouse
Petersburg, West Virginia 26847
Phone: (304) 257-1050~~
- ~~7.13. Assessor of Greenbrier County
Greenbrier County Courthouse
Lewisburg, West Virginia 24901
Phone: (304) 645-1585~~
- ~~7.14. Assessor of Hampshire County
Hampshire County Courthouse
Romney, West Virginia 26757
Phone: (304) 822-3326~~
- ~~7.15. Assessor of Hancock County
Hancock County Courthouse
New Cumberland, West Virginia 26047
Phone: (304) 654-3311~~
- ~~7.16. Assessor of Hardy County
Hardy County Courthouse
Moorefield, West Virginia 26836
Phone: (304) 538-6139~~
- ~~7.17. Assessor of Harrison County
Harrison County Courthouse
Clarksburg, West Virginia 26301
Phone: (304) 624-8512~~
- ~~7.18. Assessor of Jackson County
Jackson County Courthouse
Ripley, West Virginia 25271
Phone: (304) 372-2011~~

- ~~7.19. Assessor of Jefferson County
Jefferson County Courthouse
Charles Town, West Virginia 25414
Phone: (304) 725-9761~~
- ~~7.20. Assessor of Kanawha County
Kanawha County Courthouse
Charleston, West Virginia 25301
Phone: (304) 357-0250~~
- ~~7.21. Assessor of Lewis County
Lewis County Courthouse
Weston, West Virginia 26452
Phone: (304) 269-8205~~
- ~~7.22. Assessor of Lincoln County
Lincoln County Courthouse
Hamlin, West Virginia 25523
Phone: (304) 824-7878~~
- ~~7.23. Assessor of Logan County
Logan County Courthouse
Logan, West Virginia 25601
Phone: (304) 752-2000~~
- ~~7.24. Assessor of Marion County
Marion County Courthouse
Fairmont, West Virginia 26554
Phone: (304) 367-5410~~
- ~~7.25. Assessor of Marshall County
Marshall County Courthouse
Moundsville, West Virginia 26041
Phone: (304) 845-1490~~
- ~~7.26. Assessor of Mason County
Mason County Courthouse
Point Pleasant, West Virginia 25550
Phone: (304) 675-2840~~
- ~~7.27. Assessor of McDowell County
McDowell County Courthouse
Welch, West Virginia 24801
Phone: (304) 436-8328~~
- ~~7.28. Assessor of Mercer County
Mercer County Courthouse
Princeton, West Virginia 24740
Phone: (304) 425-9571~~

- ~~7.29. Assessor of Mineral County
Mineral County Courthouse
Keyser, West Virginia 26726
Phone: (304) 788-3753~~
- ~~7.30. Assessor of Mingo County
Mingo County Courthouse
Williamson, West Virginia 25664
Phone: (304) 235-1850~~
- ~~7.31. Assessor of Monongalia County
Monongalia County Courthouse
Morgantown, West Virginia 26505
Phone: (304) 291-7220~~
- ~~7.32. Assessor of Monroe County
Monroe County Courthouse
Union, West Virginia 24983
Phone: (304) 772-3083~~
- ~~7.33. Assessor of Morgan County
Morgan County Courthouse
Berkeley Springs, West Virginia 25411
Phone: (304) 258-1175~~
- ~~7.34. Assessor of Nicholas County
Nicholas County Courthouse
Summersville, West Virginia 26654
Phone: (304) 872-3630~~
- ~~7.35. Assessor of Ohio County
Ohio County Courthouse
Wheeling, West Virginia 26003
Phone: (304) 234-3626~~
- ~~7.36. Assessor of Pendleton County
Pendleton County Courthouse
Franklin, West Virginia 26807
Phone: (304) 358-2563~~
- ~~7.37. Assessor of Pleasants County
Pleasants County Courthouse
St. Marys, West Virginia 26170
Phone: (304) 684-3132~~
- ~~7.38. Assessor of Pocahontas County
Pocahontas County Courthouse
Marlinton, West Virginia 24954
Phone: (304) 799-4750~~

- ~~7.39. Assessor of Preston County
Preston County Courthouse
Kingwood, West Virginia 26537
Phone: (304) 329-1220~~
- ~~7.40. Assessor of Putnam County
Putnam County Courthouse
Winfield, West Virginia 25213
Phone: (304) 586-0226~~
- ~~7.41. Assessor of Raleigh County
Raleigh County Courthouse
Beckley, West Virginia 25801
Phone: (304) 255-9178~~
- ~~7.42. Assessor of Randolph County
Randolph County Courthouse
Elkins, West Virginia 26241
Phone: (304) 636-2114~~
- ~~7.43. Assessor of Ritchie County
Ritchie County Courthouse
Harrisville, West Virginia 26362
Phone: (304) 643-2161~~
- ~~7.44. Assessor of Roane County
Roane County Courthouse
Spencer, West Virginia 25276
Phone: (304) 927-3020~~
- ~~7.45. Assessor of Summers County
Summers County Courthouse
Hinton, West Virginia 25951
Phone: (304) 466-0366~~
- ~~7.46. Assessor of Taylor County
Taylor County Courthouse
Grafton, West Virginia 26354
Phone: (304) 265-2420~~
- ~~7.47. Assessor of Tucker County
Tucker County Courthouse
Parsons, West Virginia 26287
Phone: (304) 478-3727~~
- ~~7.48. Assessor of Tyler County
Tyler County Courthouse
Middlebourne, West Virginia 26149
Phone: (304) 758-4781~~

- ~~7.49. Assessor of Upshur County
Upshur County Courthouse
Buckhannon, West Virginia 26201
Phone: (304) 472-4650~~
- ~~7.50. Assessor of Wayne County
Wayne County Courthouse
Wayne, West Virginia 25570
Phone: (304) 272-5101~~
- ~~7.51. Assessor of Webster County
Webster County Courthouse
Webster Springs, West Virginia 26288
Phone: (304) 847-2110~~
- ~~7.52. Assessor of Wetzel County
Wetzel County Courthouse
New Martinsville, West Virginia 26155~~
- ~~7.53. Assessor of Wirt County
Wirt County Courthouse
Elizabeth, West Virginia 26143
Phone: (304) 275-3192~~
- ~~7.54. Assessor of Wood County
Wood County Courthouse
Parkersburg, West Virginia 26101
Phone: (304) 424-1880~~
- ~~7.55. Assessor of Wyoming County
Wyoming County Courthouse
Pineville, West Virginia 24874
Phone: (304) 732-8000~~