

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

Form #2

Do Not Mark In this Box

FILED  
1987 JUL -7 PM 4:44  
SECRETARY OF STATE

**NOTICE OF A COMMENT PERIOD ON A PROPOSED RULE**  
**EXTENSION OF COMMENT PERIOD**

AGENCY: TAX DEPARTMENT TITLE NUMBER: 110  
RULE TYPE: EMERGENCY LEGISLATIVE; CITE AUTHORITY W.Va. Code §§ 29A-3-15 & 11-10-5  
AMENDMENT TO AN EXISTING RULE: YES X NO     

IF YES, SERIES NUMBER OF RULE BEING AMENDED: 1

TITLE OF RULE BEING AMENDED: APPRAISAL OF PROPERTY FOR PERIODIC  
STATEWIDE REAPPRAISALS FOR AD VALOREM PROPERTY TAX PURPOSES

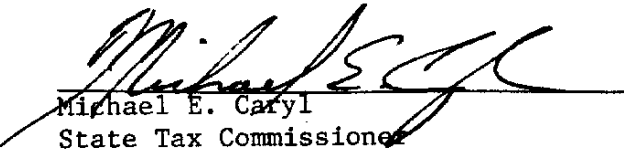
IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED:                     

TITLE OF RULE BEING PROPOSED:                     

IN LIEU OF A PUBLIC HEARING, A COMMENT PERIOD HAS BEEN ESTABLISHED DURING WHICH ANY INTERESTED PERSON MAY SEND COMMENTS CONCERNING THESE PROPOSED RULES. THIS COMMENT PERIOD WILL END ON 5:00 p.m. AT August 3, 1987. ONLY WRITTEN COMMENTS WILL BE ACCEPTED AND ARE TO BE MAILED TO THE FOLLOWING ADDRESS.

STATE TAX COMMISSIONER  
STATE TAX DEPARTMENT  
WW-300  
CHARLESTON, WV 25305

THE ISSUES TO BE HEARD SHALL BE LIMITED TO THIS PROPOSED RULE.

  
Michael E. Caryl  
State Tax Commissioner

ATTACH A **BRIEF** SUMMARY OF YOUR PROPOSAL