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Deputy Secretary of State

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Deputy Secretary of State

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Deputy Secretary of State

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1985 MAR 13 PM 4: 27

OFFICE OF THE SECRETARY OF STATE
STATE OF WEST VIRGINIA

STATE OF WEST VIRGINIA

SECRETARY OF STATE

Charleston 25305

WILLIAM H. HARRINGTON
Chief of Staff

RICH O. HARTMAN
Director, Administrative Law

DONALD R. WILKES
Director, Corporations

VIRGINIA SKEEN
Special Assistant

(Plus all the volunteer help we can get)

PROPOSED RULES

STATE REGISTER FILING

=====

AGENCY State Tax Department

CONTACT PERSON Dale W. Steager PHONE 348-5330

TYPE OF RULE Legislative

TITLE OF RULE Electronic Data Processing System Network For Property Tax

Administration

CHAPTER 11 ARTICLE 1A SERIES 1A

AUTHORITY 11-1A-1(f)

+++++

CHECK APPLICABLE ITEMS BELOW TO SHOW KIND OF ACTION BEING TAKEN

NEW RULE

NOTICE OF HEARING

AMENDMENTS TO EXISTING RULE

NOTICE OF AGENCY APPROVAL
(legislative rules only)

REPEAL OF EXISTING RULE

NOTICE OF AGENCY ADOPTION
(interpretive & procedural rules only)

NOTE: ALL FILINGS REQUIRE ONLY ONE COPY, EXCEPT FINAL FILING OF RULES WHICH REQUIRES AN ORIGINAL AND A COPY.

FINAL FILING

FIRST EMERGENCY FILING

SECOND EMERGENCY FILING

NOTICE OF PROPOSED RULE MAKING

PUBLIC COMMENT PERIOD

On March 13, 1985, two copies of proposed legislative regulations for W. Va. Code § 11-1A-21 were filed in the State Register. These proposed regulations relate to the electronic data processing system network which is to be utilized in the administration of ad valorem property taxes imposed on taxable real and personal property.

Members of the public are invited to submit written comment on the merits of proposed section 21 to W. Va. Leg. Reg. 11-1A, Ser. IA. To be considered, the written comments must be received by the Tax Commissioner on or before April 26, 1985, or bear a United States postmark dated not later than April 26, 1985. Submissions should be addressed as follows:

State Tax Commissioner
Capitol Building, WW-300
Charleston, WV 25305

A copy of the proposed regulations may be obtained by writing to the State Tax Commissioner at the above address, or by calling the Property Tax Division of the State Tax Department at 348-3940 or, toll free, at 1 (800) 642-3604.

This notice of proposed rule making and concomitant public comment period is given in conformity and compliance with the provisions of W. Va. Code § 29A-3-5.

Submitted to the State Register on March 13, 1985.


Michael E. Caryl
State Tax Commissioner

FISCAL NOTE FOR PROPOSED RULES

Rule No.: 11-1A § 21

Subject: Electronic Data Processing
System Network

Type of Rule: Legislative Interpretive Procedural

Agency: State Tax Department Address: Rm. W-300, Capitol Building
Charleston, WV 25305

Authorized Representative: Michael E. Caryl Phone: 348-2501

1. Effect of Proposed Rule: Increase	ANNUAL		FISCAL YEAR	
	Decrease	Current	Next	Thereafter

Estimates Total Cost	\$	\$	\$	\$	\$
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Personal Services

Current Expense

Repairs and Alterations

Equipment

Others

2. Explanation of above estimates.

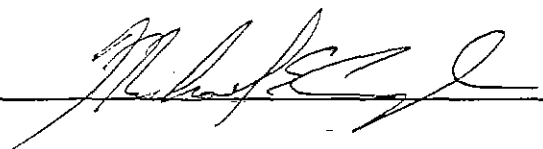
W. Va. Code § 11-1A-21 requires the State Tax Commissioner to establish a statewide electronic data processing system network to facilitate administration of the ad valorem property tax and to promulgate reasonable rules to govern its operation. Additionally, each county is to lease, at its expense, the equipment required by the State Tax Commissioner. These statutory requirements are accomplished through this proposed section 21. Consequently, this proposed rule will not have any additional economic impact or fiscal consequences beyond those inherent in present statutory law.

3. Date: March 13, 1985

Agency: State Tax Department

Signature of Agency Head

Signature of Authorized Representative





State Tax Department
of West Virginia

Charleston 25305

ARCH A. MOORE, JR.
GOVERNOR

March 13, 1985

Honorable Ken Heckler
Secretary of State
State Capitol, Suite 157-K
Charleston, WV 25305

Dear Mr. Heckler:

Attached are two copies of proposed legislative regulations pertaining to W. Va. Code § 11-1A-21.

These proposed regulations relate to the development and utilization of an electronic data processing system network in the administration of the ad valorem property tax imposed on taxable real and personal property.

Members of the public are invited to submit written comments on the merits of the proposed section 21 to W. Va. Leg. Reg. 11-1A Series 1A. To be considered, the written comments must be received by the Tax Commissioner on or before April 25, 1985, or bear a United States postmark dated not later than April 25, 1985. Submissions should be addressed as follows:

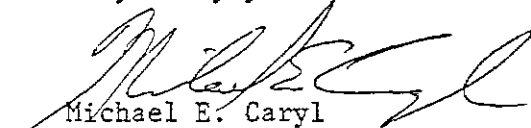
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Capitol Building, WW-300
Charleston, WV 25305

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Submitted to the State Register on March 13, 1985.

Very truly yours,


Michael E. Caryl
State Tax Commissioner

MEC/jms
Attachments



STATE TAX DEPARTMENT

MEMORANDUM

To: Honorable Dan R. Tonkovich
President of the Senate

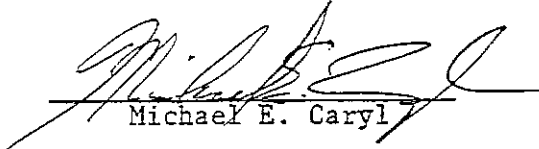
Date
March 13, 1985

From: Michael E. Caryl
State Tax Commissioner

Re: Electronic Data Processing System Network
For Property Tax Administration

Attached is Proposed W. Va. Leg. Reg. 11-1A, Series IA § 21 which relates to the development and utilization of an electronic data processing system network in the administration of the ad valorem property tax imposed on taxable real and personal property. This rule was filed in the State Register today, March 13, 1985.

The electronic data processing system network is required by W. Va. Code § 11-1A-21. As this network is necessary for implementation of the statewide reappraisal, we request the hearing process for this rule be expedited.


Michael E. Caryl

MEC/jms
Attachment

cc: Senator Ralph O. Williams
Cochairman
Legislative Rule-Making
Review Committee



STATE TAX DEPARTMENT

MEMORANDUM

To: Honorable Joseph P. Albright
Speaker of the House of Delegates

Date
March 13, 1985

From: Michael E. Caryl
State Tax Commissioner

Re: Electronic Data Processing System Network
For Property Tax Administration

Attached is Proposed W. Va. Leg. Reg. 11-1A, Series IA § 21 which relates to the development and utilization of an electronic data processing system network in the administration of the ad valorem property tax imposed on taxable real and personal property. This rule was filed in the State Register today, March 13, 1985.

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Michael E. Caryl

MEC/jms
Attachment

cc: Delegate James M. Casey
Cochairman
Legislative Rule-Making
Review Committee



STATE TAX DEPARTMENT

MEMORANDUM

To: Honorable Dan R. Tonkovich
President of the Senate

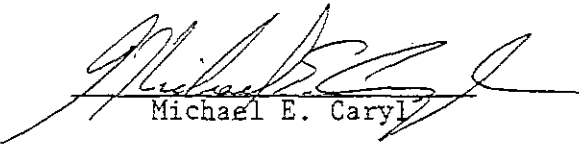
Date
March 13, 1985

From: Michael E. Caryl
State Tax Commissioner

Re: Electronic Data Processing System Network
For Property Tax Administration

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The electronic data processing system network is required by W. Va. Code § 11-1A-21. As this network is necessary for implementation of the statewide reappraisal, we request the hearing process for this rule be expedited.


Michael E. Caryl

MEC/jms
Attachment

cc: Senator Ralph O. Williams
Cochairman
Legislative Rule-Making
Review Committee



FILED

State Tax Department
of West Virginia
Charleston 25305

1985 MAR 13 PM 4: 27
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

ARCH A. MOORE, JR.
GOVERNOR

March 13, 1985

Honorable Ken Hechler
Secretary of State
State Capitol, Suite 157-K
Charleston, WV 25305

Dear Mr. Hechler:

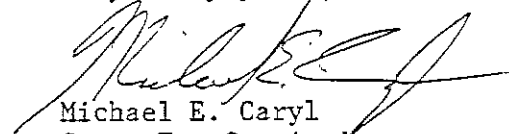
In accordance with W. Va. Code § 29A-3-9, the State Tax Department is today filing in the State Register two (2) copies of a proposed legislative rule describing the utilization of the electronic data processing system network in the administration of the ad valorem property tax imposed on taxable real and personal property.

This rule is being proposed pursuant to authority granted in W. Va. Code § 11-1A-1(f). It explains how the provisions of W. Va. Code § 11-1A-21, relating to the electronic data processing system network, will be applied.

The public may submit written comments on the merits of section 21 through April 26, 1985. See attached "Notice of Proposed Rule Making and Public Comment Period."

Copies of these proposed regulations are available from the Property Tax Division of the Tax Department at 348-3940 or, toll free, 1-(800) 642-3604.

Very truly yours,


Michael E. Caryl
State Tax Commissioner

MEC/jms

FILED

1985 MAR 13 PM 4: 27

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

PROPOSED

WEST VIRGINIA ADMINISTRATIVE REGULATIONS

STATE TAX DEPARTMENT

CHAPTER 11-1A
SERIES 1A
(1985)

Subject: Electronic Data Processing System Network
For Property Tax Administration

Filed in State Register
March 13, 1985

FILED
1985 MAR 13 PM 4: 27
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

TABLE OF CONTENTS

			Page
Section	21.	<u>Electronic Data Processing System Network For Property Tax Administration</u>	
	21.01	Procedural Matters	21.01
	21.02	Purpose of Rule	21.03
	21.03	Definitions	21.04
	21.04	Network Development Responsibility	21.08
	21.05	County Responsibility	21.11
	21.06	Network Operations	21.17
	21.07	Network Security and Safeguards	21.20
Index			21.26

Section 21. Electronic Data Processing System Network
 For Property Tax Administration

- 21.01 Procedural Matters
- 21.02 Purpose of Rule
- 21.03 Definitions
- 21.04 Network Development Responsibility
- 21.05 County Responsibility
- 21.06 Network Operations
- 21.07 Network Security and Safeguards

21.01. Procedural Matters.

- (a) General. -- These regulations are a proposed "legislative rule" as defined in W. Va. Code § 29A-1-2(d).
- (b) Scope. -- This proposed legislative rule relates to the electronic data processing system network to be developed and utilized in the administration of the ad valorem property tax imposed on taxable real and personal property.
- (c) Authority. -- This legislative rule is proposed pursuant to the authority of W. Va. Code §§ 11-1A-1(f) and 11-1A-21(d).

(d) Filing Date. -- This proposed legislative rule was filed in the State Register on March 12, 1985.

(e) Effective Date. -- This proposed legislative rule will not take effect until thirty (30) days after it is filed in the State Register pursuant to an Act of the Legislature authorizing its promulgation.

(f) Citation. -- This proposed legislative rule may be cited as W. Va. Prop. Leg. Reg. 11-1A, Ser. IA, § 21.____, page ____ (1985).

21.02. Purpose of Rule. -- This legislative rule is promulgated pursuant to the authority of W. Va. Code § 11-1A-21(d) wherein the Tax Commissioner is authorized to promulgate reasonable rules to govern the operation of the statewide electronic data processing system network. This legislative rule describes the operation of the network, the county operation requirements, and network expense sharing for equipment and facilities.

21.03. Definitions. -- As used in this rule, the following terms shall have the meanings ascribed herein, and shall apply in the singular or in the plural.

(1) Account. -- The term "account" shall mean for each county one entry on the land books or one entry on the personal property books.

(2) Assessment. -- The terms "assessed value" and "assessment" shall mean sixty percent (60%) of the market value of the property. See W. Va. Const., art. X § 1b and W. Va. Code § 11-1A-3.

(3) Compatibility. -- The term "compatibility" pertains to computers on which the same computer program can be run without appreciable alterations.

(4) Central Processing Unit Seconds or CPU Seconds. -- The term "Central Processing Unit Seconds" (CPU Seconds) means the amount of CPU time, measured in seconds, to complete an instruction or set of instructions.

(5) Data Base. -- The term "data base" shall mean a collection of information stored and organized in a precise manner so that the information can be used in the performance of various program instructions.

(6) Disk I/O. -- Transfer of parts or all of a record image to or from a magnetic disk device plus its relating index record (on-line CICS application only).

(7) Disk Storage. -- The term "disk storage" shall mean magnetic storage in which data are stored by magnetic recording on the flat surfaces of one or more disks.

(8) File. -- The term "file" shall mean a collection of data sets that are organized and stored, either on disk or tape as a unit, and are used to read and write information in an orderly fashion.

(9) Hardware. -- The term "hardware" shall mean the host computer itself and its peripheral equipment (terminals, printers, data storage devices, telecommunications equipment, etc.).

(10) Host Computer. -- The term "host computer" shall mean the computer that provides the primary services within a network.

(11) Information System Services Division or ISSD. -- The term "Information System Services Division" (ISSD), Department of Finance and Administration is the agency within State Government responsible for the administration and technical support of the statewide network and host computer used in the reappraisal project and system. ISSD is also responsible for determining the rate of charges for the data processing services which it provides. See W. Va. Code § 5A-7-1 et seq.

(12) Network. -- The terms "network" or "electronic data processing system network" shall mean the statewide electronic data processing system network required by W. Va. Code § 11-1A-21.

(13) On-line. -- The term "on-line" shall mean the hardware which is in direct contact with the host computer which responds to and takes instructions from a user.

(14) Password. -- The term "password" shall mean the unique identification word assigned to each user and which, when entered, will allow the user to supply or retrieve information.

(15) Print I/O. -- Causing or creating of a line of print either on a hard copy or on a magnetic device.

(16) Printlines. -- The term "printlines" shall mean the number of lines printed for each document requested by specific users.

(17) Property Books. -- The term "property books" shall mean the official land and personal property books maintained by the respective county assessors which contain the appropriate information for each account.

(18) Statewide Reappraisal. -- The term "statewide reappraisal" shall mean the periodic reappraisal of all property in this State required by W. Va. Const. art. X, § 1b and W. Va. Code §§ 11-1A-1 and 11-1A-19.

(19) Tape I/O. -- Transfer of a block of data to or from a magnetic tape. A block of data may contain one or several records images.

(20) Tape Storage. -- The term "tape storage" shall mean the computer storage medium similar to magnetic tape used in an ordinary sound tape recorder and upon which is recorded portions of the data base.

(21) Commissioner or Tax Commissioner. -- The terms "Commissioner" or "Tax Commissioner" shall mean the Tax Commissioner of the State of West Virginia or his delegate. See W. Va. Code §§ 11-1-1 and 11-1A-3(d).

21.04. Network Development Responsibility.

(a) The Tax Commissioner shall devise and cause to be established an electronic data processing system network to facilitate the administration of the ad valorem property tax imposed on real and personal property (tangible and intangible), with information obtained from the statewide property reappraisal to be entered in the network and to be maintained in a current mode through additional information being entered by the respective county assessor.

(b) In developing the network, the Tax Commissioner shall assure that all operational activities are thoroughly and completely planned. This includes but is not limited to the following operational activities:

(1) The Commissioner shall determine the most appropriate hardware and associated equipment to be utilized in the network, assuring such hardware and associated equipment is fully tested, functions properly and is compatible within the network.

(2) The Commissioner shall assure that the computer software is properly designed to meet operational standards and that it is fully tested prior to acceptance and utilization.

- (A) The software for the computer-assisted personal property appraisal system must be compatible with the software and hardware utilized by the State in its other computer assisted functions.
- (B) The design of the personal property portion of the tax accounting system must provide certain common data elements such as social security account number and federal employer identification numbers in such a way as to allow on-line access of information on a taxpayer basis.
- (C) The software shall be designed in such a manner so as to facilitate integration on a taxpayer basis as between real property and personal property.
- (3) The Commissioner shall assure the development of necessary and appropriate operational manuals, forms and training programs for state and county personnel.
- (4) The Commissioner shall coordinate activities and information with appropriate county officials to assure the availability of facilities suitable to accommodate network equipment.
- (5) The Commissioner shall enter into appropriate maintenance agreements in order to assure continued network operations.

- (6) The Commissioner shall assure the network is in full and complete operation on or before July 1, 1985.

21.05. County Responsibility.

(a) Equipment Leasing. -- Each county shall acquire, at its expense, the data processing equipment required by the Commissioner and which is to be located in each county.

(1) A county may acquire the required recommended equipment on a lease or lease/purchase basis through the State procurement system or it may purchase or lease the required or recommended equipment on its own.

(2) If the county does not utilize the equipment recommended and required by the Commissioner, the county assessor must demonstrate the complete compatibility of any other equipment he acquires in lieu of, or in addition to that which is recommended or required for use.

(3) If a county assessor later chooses to utilize other compatible equipment through the State lease /purchase process, the county assessor must first either locate a buyer for the equipment to be replaced, or agree to use the equipment for other purposes and continue to be liable for the monthly payments: Provided, That if a buyer for the equipment is located,

such buyer must become responsible for the payment of any outstanding obligation on the equipment being replaced.

(4) The State Tax Department and the State Department of Finance and Administration shall prepare and file in the State Register a compilation of equipment compatibility requirements for assessors desiring to have alternate equipment to be utilized in connection with the network. The Tax Commissioner shall investigate thoroughly technological changes prior to those changes being incorporated into the network or becoming a requirement of the network.

(5) Upon completion of payment for equipment acquired on the lease/purchase basis through the State purchasing system, the equipment shall revert to the county at its option.

(b) County Personnel and Other Equipment. -- Each county shall provide, at its expense, the necessary staffing and operating personnel and all other communication equipment, to allow on-line interaction with the host computer or such other computer as the Tax Commissioner may designate.

(c) County Network Charges. -- Each county shall be charged by the Tax Commissioner for its proportionate share of the cost for use of the network, host computer and other

related services.

(1) The Tax Commissioner shall provide an estimate of fiscal year Network charges by March 15 preceeding the start of each fiscal year, for county budgetary purposes.

(2) The Tax Commissioner will bill each county based on the measures in this regulation: Provided, That no county's bill will exceed its budget estimate by more than ten percent (10%) unless the county's CPU usage is more than twelve percent (12%) above the previous fiscal year level and/or unless the county acquires and uses additional terminal and/or printer devices after the estimate has been made.

(3) The payments referred to in the immediately preceeding paragraph shall, upon receipt by the State, be deposited in the State Treasury into a revolving fund known as the "County Tax Fund."

(4) The quarterly statement rendered to the respective county commissions shall be composed of six (6) charges, the total of which shall be the amount to be paid to the Tax Commissioner within thirty days (30) after the quarterly statement is rendered.

(A) Equipment Charges. -- Equipment charges shall be the cost attributable to each county for the

equipment acquired through the State lease/purchase process.

(B) Insurance Charges. -- Insurance charges shall include the cost of necessary and required insurance on equipment leased or acquired through the State lease/purchase process for use in the network. The State shall offer a blanket insurance policy which will provide coverage in case of loss of equipment through theft, casualty, fire or any other occurrence. The respective counties shall have the option to participate in the policy provided by the State or to obtain appropriate insurance coverage independently: Provided, That for those counties which determine not to participate in the policy provided by the State, they must provide a statement that an appropriate insurance policy has been and will continue to be maintained: Provided however, That in case of any county which determines to not participate in the blanket insurance policy provided by the State and

which does not obtain or maintain an appropriate insurance policy which provides coverage suitable to the Tax Commissioner, the county commission shall indemnify the State for the amount of any loss to any equipment which otherwise would be covered by the blanket insurance policy provided by the State.

(C) Maintenance Charges. -- Maintenance charges shall include the actual monthly maintenance cost incurred by the county: Provided, That the equipment is acquired through the State lease/purchase program. If the county should acquire appropriate equipment through other means, it shall enter into its own maintenance agreement and it will not be billed by the State for any required maintenance activities.

(D) Data Circuit Charges. -- Data circuit charges are the charges attributable to each county for the telephone line connection between the county and the State host computer. The charge will be based on the number of accounts in each county with one account being one entry on

the land books and/or one entry on the personal property books. The formula for computing the data line charges for each county will be composed of four elements and functions as follows:

TDC = Total Data Line Charges, All Counties

TPA = Total Property Tax Accounts, All Counties

CPA = County Property Tax Accounts

CDC = County Data Line Share Charge

$(CPA \div TPA) \times TDC = CDC$

(E) Storage Charges. -- Storage charges are charges for the amount of space utilized within ISSD for both disk storage and tape storage. In effect, the counties rent disk or tape storage space for the respective number of accounts. It is an actual physical measurement calculated by ISSD.

(F) CPU Charges. -- The CPU charge is composed of the number of Input/Output transactions, the number of CPU seconds, the number of print lines and other activities. Each of these elements is measured by ISSD and the total charge passed directly through to the respective counties.

21.06. Network Operations.

(a) State Responsibility. -- Responsibilities of the Tax Commissioner in development and operation of the network shall include:

(1) The Tax Commissioner shall assure that the data accumulated during the statewide reappraisal is entered into the system prior to the point in time when the respective county assessors will be provided access to the network.

(2) The Tax Commissioner will assure that all appropriate assessment rules, tables, cost list, modifiers, etc. are entered into the system prior to the point in time when the respective county assessors will be provided access to the system.

(3) The State Tax Department will not have the authority to change certain county data such as prior assessed values. Data errors detected by the State Tax Department through edits will be forwarded to the respective county assessor who in turn will correct the erroneous information.

(4) The Tax Commissioner shall make available to every taxpayer, upon his request, through the network, the

description and appraised value of each parcel of real property during the statewide reappraisal and the method used to determine the appraised value.

(b) County Responsibility. -- Responsibilities of each county in the development and operation of network shall include:

(1) Each assessor shall enter all changes in the description, status, classification and value of real property and personal property situated in his county, such changes to be made no later than the calendar month following the month during which the changes occurred.

(A) Only counties have authority to change any information relating to their own parcels and accounts.

(B) No county possesses authority to change any information considered to be the domain or property of the State.

(2) County assessors shall, not later than March 15, 1985, convert, or cause to be converted, at county expense, any 1985 tax year assessment information not in the data files of the Tax Commissioner, and which was not the primary responsibility of the Tax Commissioner or any of his contractors to convert, for purposes of

the statewide reappraisal and the preparing of a system of assessments utilizing the results of the reappraisal.

(3) Beginning with tax collection year 1985, all land-books and personal property books shall be produced through the network described in this regulation: Provided, That for tax collection year 1985 only, the Tax Commissioner may allow property books to be produced by other means.

21.07. Network Security and Safeguards.

(a) General. -- The Tax Commissioner shall assure that the network and the data base is at all times safe and secure, and that safeguards are adequate to prevent unauthorized access.

(1) Password. -- A password shall be required for all users of the network. Each password for each user shall be unique. The password shall be utilized to control the usage of network functions and to assist in the monitoring of each user's activity in the network.

(2) User Name. -- The user name is associated with the password. Each assessment record updated by a user will also cause an audit record to be written which includes the user name. The user name will appear on audit reports to indicate the data changed by that user.

(3) District Name. -- The district name of each taxing district and corporation will be integrated into the system and only users with a need to know information relative to the properties located in the respective taxing district or corporation will have access to information about such properties.

(4) Assessors. -- Assessors in one county shall not be able to access information on properties located in another county without permission from the assessor of the county. Assessors in one county shall not be able to change information on properties located in another county.

(b) Secrecy of Returns and Return Information. -- Property tax returns and return information filed or supplied pursuant to W. Va. Code §§ 11-1A-1 et seq., 11-3-1 et seq., 11-4-1 et seq., 11-5-1 et seq. and 11-6-1 et seq., and information obtained by subpoena or subpoena duces tecum issued under the provisions of W. Va. Code § 11-1A-1 et seq. shall be confidential.

(1) No officer or employee of the State Tax Department, county assessors, county commissions or the board of public works shall disclose any returns or return information obtained by him in any manner in connection with his service as such an officer, member or employee unless he is subpoenaed.

(2) In order to ascertain that all property subject to assessment has been subjected to appraisal, the itemized description of the property listed shall not be confidential.

(3) The Tax Commissioner and all assessors shall withhold from public disclosure:

(A) the specific description of,

- (i) burglar alarms and other similar security systems held by any person, and
- (ii) stocks, bonds and other personal property held by a natural person; and

(B) information claimed by any taxpayer to constitute a trade secret or confidential patent information.

(4) Property descriptions withheld from public disclosure under the authority of the immediately preceding paragraph 21.07(b)(3) shall be subject to production and inspection for the purpose of any review, protest or intervention in the appraisal or assessment process, and under such reasonable limitations as the board of review, board of equalization and review or court shall require:

(5) For the purposes of this subsection 21.07(b) et seq. and for the succeeding subsections, the term officer or employee includes any former officer, member or employee.

(c) Disclosure of Information.

(1) Information made confidential by the immediately preceding subsection 21.07(b) shall be open to inspection by or disclosure to officers, members and employees of the State Tax Department, county assessors, county commissions and members of the board of public works whose official duties require such inspection or disclosure for property tax administration purposes. This information shall be open to inspection by the property owner providing such information and to his duly authorized representative.

(2) Information made confidential by the foregoing subsection 21.07(b) may be described in a judicial or administrative proceeding to collect or ascertain the amount of tax due: Provided, That such disclosure may occur only if:

- (A) the taxpayer is a party to the proceedings; or
- (B) such return information directly relates to a transactional relationship between a person who is a party to the proceedings and the taxpayer and such relationship directly affects the resolution of an issue in the proceeding.

(d) Reciprocal Exchange of Information. -- The Tax Commissioner may permit the proper officer, or his authorized representative, of the United States, the District of Columbia or any other state to inspect or obtain copies of reports, declarations or returns filed with the Tax Commissioner: Provided, That such other jurisdiction grants substantially similar privileges to the Tax Commissioner or to the Attorney General of this State.

(e) Penalties. -- Any officer, member or employee of the State Tax Department, county assessors, county commissions or the board of public works who violates W. Va. Code § 11-1A-23 and these regulations shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$1,000.00 or imprisoned for not more than one (1) year, or both, and also shall pay the cost of prosecution.

(f) Limitations.

(1) Any person protected by W. Va. Code 11-1A-23 and these regulations may waive in writing the secrecy provisions of W. Va. Code § 11-1A-23 and these regulations for such purpose and such period as he states, and the officer with whom such waiver is filed, may at his discretion release such information to designated recipient(s).

(2) The Tax Commissioner may publish or release statistics: Provided, That such statistics prevent the identification of particular reports, assessments and the appraised values of property.

APPROVED PROPOSED

WEST VIRGINIA ADMINISTRATIVE REGULATIONS

STATE TAX DEPARTMENT

LEGISLATIVE

CHAPTER 11-1A

SERIES IA

(1985)

Subject: Electronic Data Processing System Network
For Property Tax Administration

INDEX

<u>Subject</u>	<u>Section</u>
County Responsibility	21.05
Equipment Leasing	21.05(a)
County Personnel and Other Equipment	21.05(b)
County Network Changes	21.05(c)
Definitions	21.03
Account	21.03(1)
Assessment	21.03(2)
Compatibility	21.03(3)
Central Processing Unit Seconds or CPU Seconds	21.03(4)
Data Base	21.03(5)
Disk I/O	21.03(6)
Disk Storage	21.03(7)
File	21.03(8)
Hardware	21.03(9)
Host Computer	21.03(10)
Information System Services Division or ISSD	21.03(11)
Network	21.03(12)
On-line	21.03(13)
Password	21.03(14)
Print I/O	21.03(15)
Printlines	21.03(16)
Property Books	21.03(17)
Statewide Reappraisal	21.03(18)
Tape I/O	21.03(19)
Tape Storage	21.03(20)
Commissioner or Tax Commissioner	21.03(21)
Network Development Responsibility	21.04

State Tax Department
Leg. Reg. 11-1A
Series IA

Network Operations	21.06
State Responsibility	21.06(a)
County Responsibility	21.06(b)
Network Security and Safeguards	21.07
General	21.07(a)
Password	21.07(a)(1)
User Name	21.07(a)(2)
District	21.07(a)(3)
Assessors	21.07(a)(4)
Secrecy of Returns and Return Information	21.07(b)
Disclosure of Information	21.07(c)
Reciprocal Exchange of Information	21.07(d)
Penalties	21.07(e)
Limitations	21.07(f)
Procedural Matters	21.01
General	21.01(a)
Scope	21.01(b)
Authority	21.01(c)
Filing Date	21.01(d)
Effective Date	21.01(e)
Citation	21.01(f)
Purpose of Rule	21.02