

**TITLE 189
PROCEDURAL RULE
PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION**

FILED

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**SERIES 3
STATEWIDE PROCEDURES
FOR THE MAINTENANCE AND PUBLISHING
OF SURFACE TAX MAPS**

**OFFICE WEST VIRGINIA
SECRETARY OF STATE**

§189-3-1. General.

1.1. Scope. -- This regulation establishes statewide procedures for the maintenance and publishing of surface tax maps by either manual or automated methods.

1.2. Authority. -- W. Va. Code §11-1C-4(d). The Property Valuation Training and Procedures Commission has the power to make such rules as it deems necessary to establish and carry out uniform, statewide procedures for the maintenance and use of surface tax maps.

1.3. Filing Date. -- January 27, 2009

1.4. Effective Date. -- February 27, 2009

1.5. Repeal of Former Rules. -- This procedural rule repeals and replaces the following rules filed September 27, 1990 and effective September 27, 1990.

1.5.a. WV 189CSR3 "Guidelines for the Neat Drafting of Surface Tax Maps"

1.5.b. WV 189CSR4 "Statewide Procedures for the Manual Maintenance of Surface Tax Maps"

1.6. Duties.

1.6.a. Assessors. -- County Assessors, along with their mapping staff, shall maintain the tax maps in accordance with the instructions and guidelines provided by the Department of Revenue and the Property Valuation Training and Procedures Commission. County assessors are authorized to contract with independent vendors in order to develop and maintain mapping systems, provided that such vendors adhere to these standards and guidelines and be bound by the requirements herein.

1.6.b. Department of Tax and Revenue. -- The State Tax Department is the property tax supervisory agency and the principal agent of the Property Valuation and Procedures Commission's monitoring efforts to ensure that county assessors are in compliance with statewide tax mapping procedures. The State Tax Department shall provide limited technical assistance to counties that are upgrading their cadastral mapping systems.

1.6.c. WV GIS Technical Center. -- The Technical Center shall provide assistance with mapping standards and shall serve as a clearinghouse for publicly available geospatial data.