

TITLE 189  
LEGISLATIVE RULE  
PROPERTY VALUATION TRAINING AND PROCEDURES

SERIES 5  
TAX MAP SALES

●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. ~ April 15, 1992

1.4. Effective Date. ~ April 15, 1992

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

2.1. Where tax maps may be purchased in person or by mail order.

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:

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.**

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.

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:

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

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

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

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.

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.

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 Vendor Option.

**●189-5-4. County Sales of Maps, Bonding, Contracts, Accounting, Inspection and Sales Deposits.**

4.1. Counties and/or their agents may sell copies of master maps at the prescribed price per sheet.

4.1.1. The counties' agents must be sufficiently bonded.

4.1.2. The counties' agents must maintain proper accounting procedures and practices.

4.1.3. The counties' agents' accounting records pertaining to the sale of tax maps must be available for inspection at any time.

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.

**●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, shall be refused permission by the County Assessor or Assessor's agent to purchase tax maps in the future.

**●189-5-6. Tax Map Revisions; Revised Copies Provided to Department of Tax and Revenue.**

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  
Glennville, 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 25661  
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 26651  
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  
Parkerburg, West Virginia 26101  
Phone: (304) 424-1880

7.55. Assessor of Wyoming County  
Wyoming County Courthouse  
Pineville, West Virginia 24874  
Phone: (304) 732-8000