Mailed 9-26-11

STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Craig A. Griffith
State Tax Commissioner

MEMORANDUM

September 22, 2011

TO: All Property Tax Division Employees

FROM: Pat A. White, Assistant Director
Property Tax Division

RE: Restriction of the Release of Tax Maps to County Assessor Assigned Agents

This notification is to inform all pertinent parties of the West Virginia Property Tax Division's (PTD) policy regarding the release of Tax Maps.

Effective immediately, and until further notice, PTD will no longer provide copies of tax maps to other agents of the county assessors. Should the country require assistance in providing tax maps to their agents, requests for the tax map data should be sent to PTD from the respective county assessor's office. Once the request is received and processed, PTD will provide the data via U.S. Mail back to the respective county assessor's office, allowing the disbursement of tax maps to be administered by the county assessor's office, in accordance with WV Procedural Rule §189-03 and WV Legislative Rule §189-05.

Over the past few years, there has been increasing concern from the county assessors about the availability of, and restrictions placed upon, their tax maps. The State Tax Department, Property Tax Division wishes to provide respectable stewardship over their duty as the principle agent for the purpose of sale, reproduction and distribution of tax maps. WV Legislative Rule §189-05, *Tax Map Sales*, states in pertinent part:

> ***§189-5-2. Purchasing, Location, Ordering Procedures, Price Schedule, and Authority for Sale of Tax Maps.***
>
> *2.4. ... 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...*
>
> ***§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.*

Property Tax Division
P. O. Box 2389
Charleston, WV 25328-2389
Phone (304) 558-3940 FAX (304) 558-1843

> *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.*

Therefore, PTD will continue to provide services as an agent of the counties for tax map sales, but will no longer assume the responsibility for providing ***other*** authorized county agents with tax maps. It is the responsibility of each county to contract with and provide tax maps to other agents as the county determines necessary and in accordance with §189-03 and §189-05. PTD will assist the county when requested.

Also, the State Tax Department is advising that we are not the custodian of the maps; therefore, all FOIA requests should be directed to the respective county assessor.

Should you have questions or concerns regarding this matter, please advise.

PAW/aj

cc: All County Assessors
State of West Virginia