
Revised Tax Map Rules

Tax Map Advisory Committee

Draft Committee Report

January 7th, 2007

Prepared by:

Kurt Donaldson
Manager
WV GIS Technical Center
West Virginia University
Phone: (304) 293-5603 x 4336
kdonalds@wvu.edu

I. PURPOSE OF TAX MAP ADVISORY COMMITTEE: To review and provide recommendations for updating the WV Code of State Rules relative to the maintenance, publishing, and sale of surface tax maps.

II. RECOMMENDATIONS: That the Property Valuation Training and Procedures Commission (PVC) consider and approve new tax map rules proposed by the Tax Map Advisory Committee. Specifically, the following procedural and legislative rules should be repealed and replaced with new proposed rules:

- (a) Procedural rules WV 189CSR3 *Guidelines for the Neat Drafting of Surface Tax maps* and WV 189CSR4 *Statewide Procedures for the Manual Maintenance of Surface Tax Maps* filed September 27, 1990 and effective September 27, 1990, should be replaced with the proposed procedural rule WV 189CSR3 *Statewide Procedures for the Maintenance and Publishing of Surface Tax Maps*, effective when promulgated by the PVC and Secretary of State's Office.
- (b) Legislative rule WV 189CSR5 *Tax Map Sales* filed April 15, 1992 and effective April 15, 1992, should be repealed and replaced with a newer version using the same title-series number and title, effective upon the promulgation order of the PVC and Secretary of State's Office.

III. FREQUENTLY ASKED QUESTIONS:

- [\(1\)](#) Why do the administrative rules for tax map procedures and sales need to be revised?
- [\(2\)](#) What information was used to create the new rules for tax map procedures and sales? The principal documents used to create the new rules included:
- [\(3\)](#) What steps are necessary to approve new administrative rules for tax map procedures and sales?
- [\(4\)](#) What are the differences between procedural and legislative rules?
- [\(5\)](#) What rule-making body has the statute authority to approve tax map rules?
- [\(6\)](#) What is the role of the Tax Map Advisory Committee?
- [\(7\)](#) Who is on the Tax Map Advisory Committee?
- [\(8\)](#) Will the revised tax map rules mandate that all counties create digital tax maps?
- [\(9\)](#) Will the revised tax map rules cost the counties more money?
- [\(10\)](#) Will the revised tax map rules change the procedures defining the map content, annotation, symbols, or map design that have been the standard for "finished" printed maps since 1990?
- [\(11\)](#) In the revised rules are parcel dimensions still required to be displayed on surface tax maps?
- [\(12\)](#) What are the advantages of the new tax map rules?

(1) Why do the administrative rules for tax map procedures and sales need to be revised?

- (a) The current rules have not been updated in 17 years and do not include any guidelines for digital mapping.
- (b) Recently passed state legislation and nationwide standards for tax maps should be referenced in the administrative rules.
- (c) Further clarification to the existing rules is required to assure *uniform* statewide procedures for the maintenance, publishing, and selling of surface tax maps.
- (d) To offset higher operating expenses, price increases for the sales of tax maps and transmittal of digital files are necessary.

(2) What information was used to create the new rules for tax map procedures and sales? The principal documents used to create the new rules included:

- (a) *Standard on Digital Cadastral Maps and Parcel Identifiers*, International Association of Assessing Officers (IAAO), 2003, Website: <http://www.iaao.org/>
- (b) *Standard on Manual Cadastral Maps and Parcel Identifiers*, International Association of Assessing Officers (IAAO), 2004, Website: <http://www.iaao.org/>
- (c) *Cadastral NSDI Reference Document*, Federal Geographic Data Committee's (FGDC) Cadastral Data Subcommittee, 2006, Website: <http://www.nationalcad.org/>
- (d) WV 189CSR3 *Guidelines for the Neat Drafting of Surface Tax Maps* procedural rule filed September 27, 1990 and effective September 27, 1990, Website: <http://www.wvsos.com/csrdocs/worddocs/189-03.doc>
- (e) WV 189CSR4 *Statewide Procedures for the Manual Maintenance of Surface Tax Maps* procedural rule filed September 27, 1990 and effective September 27, 1990, Website: <http://www.wvsos.com/csrdocs/worddocs/189-04.doc>
- (f) WV 189CSR5 *Tax Map Sales* legislative rule filed April 15, 1992 and effective April 15, 1992, Website: <http://www.wvsos.com/csrdocs/worddocs/189-05.doc>
- (g) W.Va. State Code <http://www.legis.state.wv.us/WVCODE/masterfrm3Banner.cfm>
 - i. §11-1C-3. Property valuation training and procedures commission generally; appointment; term of office; meetings; compensation.
 - ii. §11-1C-4. Commission powers and duties; rulemaking.
 - iii. §11-1C-7. Duties of county assessors; property to be appraised at fair market value; exceptions; initial equalization; valuation plan.
 - iv. §7-2-6. Establishment of county boundary lines; filing of maps; changes.
 - v. §11-3-1a. Magisterial districts as tax districts; legislative findings; terms defined.

(h) Other States' Tax Map Guidelines

(3) What steps are necessary to approve new administrative rules for tax map procedures and sales?

The West Virginia Secretary of State's website provides guidance on the necessary steps and procedures to pass "administrative rules" which are part of the WV Code of State Rules. <http://www.wvsos.com/adlaw/rulemaking/aboutrulemaking.htm>.

(4) What are the differences between procedural and legislative rules?

Procedural rules only require approval by the rule-making body, while *legislative rules* require review and approval by the State Legislature. Tax map sales are a "legislative rule" type because finances are involved and thus require further scrutiny by the Legislature.

(5) What rule-making body has the statute authority to approve tax map rules?

Approval of tax map rules is required by the Property Valuation Training and Procedures Commission (PVC), an eleven-member commission that consists of the tax commissioner or designee, 3 assessors, 2 county commissioners, and 5 private citizens. Except for the tax commissioner, members are appointed to four-year terms by the Governor. In accordance with WV Code §11-1C-4, the PVC establishes uniform, statewide procedures for the maintenance, publishing, and selling of tax maps. It also has the authority to establish criteria or enter into contracts with other agents to ensure tax map rules of the PVC are properly executed by the county assessors and the tax commissioner.

(6) What is the role of the Tax Map Advisory Committee?

In October 2003, the PVC charged a Tax Map Advisory Committee to review and make recommendations for new tax map rules (see PVC minutes, 30 October 2003). A Tax Map Advisory Committee was later formed to revise the statewide tax mapping rules for eventual review and approval by the Property Valuation Training and Procedures Commission (PVC) and State Legislature. Since December 2005, the committee has met five times, focusing on regulations and standards relevant to tax map procedures and map sales in West Virginia. A committee resource page is located at the following link: <http://wvgis.wvu.edu/stateactivities/standardsandguidelines/tax/tax.html>

(7) Who is on the Tax Map Advisory Committee?

The committee consists of assessors, deputy assessors, county mappers, and geospatial professionals from the WV Department of Tax and Revenue and other organizations. Committee members have a common interest in creating *uniform* guidelines for the maintenance, publishing, sale, exchange, and multi-jurisdictional viewing of tax maps. The Chairman is Jim Priester, Assessor of Marion County. Members communicate to one another by a list serve. List serve: WV_GISTAX@LISTSERV.WVU.EDU

NAME	ORGANIZATION	EMAIL
Preston Gooden	Assessor, Berkeley County	pgooden@assessor.state.wv.us
Larry Clifton	Assessor, Braxton County	lclifton@assessor.state.wv.us
Frank Whitacre	Assessor, Hampshire County	fwhitacr@assessor.state.wv.us
Joseph Alongi	Assessor, Hancock County	jalongi@assessor.state.wv.us
Jim Priester	Assessor, Marion County	jprieste@assessor.state.wv.us
Ron Hickman	Assessor, Mason County	rhickman@assessor.state.wv.us
Terri Funk	Assessor, Preston County	tfunk@assessor.state.wv.us
Dreama Evans	Assessor, Raleigh County	devans1@assessor.state.wv.us
Steve Sluss	Deputy Assessor, Kanawha County	stevesluss@kanawha.us
Bill King	Mapper, Berkeley County	pkilmer@assessor.state.wv.us
Daniel Tassey	Mapper, Brook/Hancock Counties	dtassey@assessor.state.wv.us
JD Adkins	Mapper, Cabell County	jd@cabellassessor.com
Vince LaNeve	Mapper, Hancock County	vlaneve@assessor.state.wv.us
Jeff Tuttle	Mapper, Marion County	marionmp@assessor.state.wv.us
Dave Tarbett	Mapper, Mason County	dtarbett@assessor.state.wv.us
Connie Ervin	Mapper, Preston County	crevin@assessor.state.wv.us
Shahan, Doug	Mapper, Preston County	deshahan@assessor.state.wv.us
Cindy Gorman	Mapper, Raleigh County	cgorman@assessor.state.wv.us
Matthew Mullenax	Planner, Berkeley County	mmullenax@berkeleycountycomm.org
Chris Fletcher	Planner, City of Morgantown	cfletcher@cityofmorgantown.org
Yi-Ning Chen	WV DTR GIS Analyst	ychen@tax.state.wv.us
Craig Neidig	WV GIS Coordinator	cneidig@gis.state.wv.us
Kurt Donaldson	WV GIS Technical Center	kdonalds@wvu.edu
Sam Hicks	Commissioner, Lewis County	Hicks26378@Cs.Com

(8) Will the revised tax map rules mandate that all counties create digital tax maps?

No. The revised tax mapping rules allow county assessors to create tax maps using either manual or automated procedures.

(9) Will the revised tax map rules cost the counties more money?

No. If county assessors are in compliance with the existing tax map rules, then the newly revised rules should not cost the counties any additional funds. Counties may choose to incur additional costs when upgrading their mapping systems, such as transitioning from a manual to digital system.

(10) Will the revised tax map rules change the procedures defining the map content, annotation, symbols, or map design that have been the standard for “finished” printed maps since 1990?

No. The map content, design, and layout for printed tax maps or print-ready images of tax maps will remain the same. The same uniform standard for maintaining and publishing “finished” printed tax maps is still applicable, whether the maps are created manually or electronically.

(11) In the revised rules are parcel dimensions still required to be displayed on surface tax maps?

Yes. In accordance with WV Code §11-1C-7(e), property and lot lines and their respective identifiers, dimensions or areas, and other parcel information must be properly annotated on every tax map.

(12) What are the advantages of the new tax map rules?

- (a) MORE CURRENT: Provides guidelines for digital mapping technologies which have become prevalent in the past decade. The new rules include procedures for the sale and transmittal of digital files.
- (b) CLARIFICATION: Enhances the previous rules that define the *uniform* statewide procedures for the maintenance, publishing, and sale of tax maps.
- (c) INCREASED FUNDING: Boosts the revenue from tax map sales to offset higher system maintenance and printing costs.
- (d) STATE REGULATIONS: Cites recent changes in the W.Va. Code regarding tax map fees.
- (e) NATIONAL STANDARDS: Conforms to national cadastral mapping *standards* set forth by the International Association of Assessing Officers and Federal Geographic Data Committee.