
Revised Tax Map Rules

PVC Subcommittee

Committee Report

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A. Introduction.

The Property Valuation Training and Procedures Commission (PVC) is an eleven-member commission that has the statute authority to establish uniform, statewide procedures for the maintenance, publishing, and selling of tax maps. On 17 January 2013 the PVC appointed a Subcommittee to review issues involving valuation, mapping, and monitoring. Members appointed to the subcommittee include Faith Dangerfield, Kurt Donaldson, Maria Gray, Cal Kent (Chair), Jason Nettles, and Eddie Young.

The Subcommittee met on 1 May 2013 and again on 5 September 2013, whereby the Subcommittee recommended that new digital guidelines for tax maps be approved by the Commission at its next meeting on 13 November 2013 in Flatwoods, WV. Since certain existing map regulations date back to 1990 and only apply to paper tax maps, the Subcommittee recommended that these new guidelines be adopted to address the increased use of geographic information systems (GIS) and web-based technologies that have revolutionized the ability of assessors to disseminate, access, and link parcel data.

Below are highlights of the Subcommittee's recommendations:

- 1) **WV Code §11-1C (Taxation):** Add the word "electronic" to Chapter 11-1C of the WV State Code so that the tax map rules apply to both paper and digital tax maps.
- 2) **WV 189CSR5 (Tax Map Sales):** Update the guidelines regarding the sale and viewing of electronic tax maps and cadastral GIS data.
- 3) **WV 189CSR3 (Statewide Procedures for the Maintenance and Publishing of Surface Tax Maps):** Add that all symbols and annotation on Finished Tax Maps should still be legible if the original maps are reduced by 50%.
- 4) **County Monitoring Plan:** Amend the Mapping Section of the Monitoring Plan to reflect the new digital guidelines.
- 5) **Property Tax Division:** Various recommendations to the Property Tax Division regarding staffing, outreach and training, data sharing, standards, GIS/IAS integration, digital maintenance, and monitoring.

The following sections discuss the recommendations in more detail. Please email any comments about the proposed recommendations to Kurt Donaldson at kdonalds@wvu.edu or other committee members before November 1, 2013.

B. Amendments to WV Code §11-1C.

The PVC Subcommittee recommended that the WV State Code be amended to include the word “electronic” in Chapter 11, Taxation, Article 1C, Fair and Equitable Property Valuation.

1) **View proposed WV Code amendments:**

http://www.wvgis.wvu.edu/resources/standardsGuidelines/PVC_WV_Code_tax_map_edits_draft_Sep2013.doc

- 2) **Justification:** The word “electronic” needs to be added to Chapter 11-1C of the WV State Code so that the tax map rules apply to both paper and digital tax maps.

C. Revisions to Tax Map Sales (WV 189CSR5).

The PVC Subcommittee recommended that Legislative Rule WV 189CSR5 *Tax Map Sales* be repealed and replaced with a newly written rule. The current *Tax Map Sales* rule was written in 1992 and contains no guidelines for the sale and online viewing of digital tax maps. A revised *Tax Map Sales* rule was written to incorporate guidelines for digital map sales and to model current practices by assessors who use web-based technologies to display electronic tax maps. Besides providing price schedules for paper and electronic map sales, the revised rule allows assessors flexibility and latitude as it relates to the viewing and distribution of digital tax maps.

1) **View Revised *Tax Map Sales* Rule:**

http://www.wvgis.wvu.edu/resources/standardsGuidelines/PVC_Rule_Tax_Map_Sales_189-5_draft_Sep2013.doc

2) **Definitions:**

- a) **Finished Tax Maps:** Finished surface tax maps show the property and lot lines, set forth dimensions or areas, and other cadastral and cultural features that assessors are required by state law to maintain and publish for the public. These scaled tax maps are created by either manual or automated methods and in accordance with the cartographic design, map content and layout specifications mandated by the Property Valuation Training and Procedures Commission.
 - b) **Digital Parcel Polygons (GIS Files):** An electronic file format (Esri Shapefile or Geodatabase, AutoDesk Drawing File) of the parcel boundaries which is typically geo-referenced, edge-matched, topologically validated, and linkable to the Integrated Assessment System. Normally these digital cadastral files are created, edited, and maintained using geographic information systems (GIS).
- 3) **Maximum Charge:** The PVC sets the MAXIMUM charge for tax map sales, while the Assessor sets the MINIMUM charge, with sales subject to the Courthouse Facilities Improvement Fund surcharges required by W.Va. Code §11-1c-7(e). An

assessor may choose not to charge tax map sales for other governmental agencies, economic development projects, etc.

- 4) **Tax Maps on the Internet:** Generally, assessors charge the public a nominal amount for map services that require human involvement to print or distribute the maps. Assessors may choose not to charge the public for accessing web-based maps that allow users to view parcel maps remotely and which require no interaction of office staff in the printing and distribution of tax maps. Assessors may also authorize agents to allow their parcels to be displayed as Web maps which typically allow “viewing only” of parcels. In addition, assessors may permit the public to download their digital Finished Tax Maps via their county website or designated agent at no cost.
- 5) **Paper versus Digital Print-Ready Images:** The same pricing guidelines for paper tax maps apply to digital print-ready image formats (Adobe PDF, JPEG, etc.).
- 6) **Price Schedule for Paper and Digital Tax Map Sales:**
 - a) Prices for tax map sales were established in the Legislative Rule *Tax Map Sales* approved in 1992. No price increases were recommended or approved by the Subcommittee.
 - i) Finished Tax Maps
 - (1) Reproductions: (8.5” x 11” or 14”): \$1.50
 - (2) Full-Sized Map Sheet (18” x 24”): \$5.00
 - (3) Small-Sized Map Sheet (11” x 17” or smaller): \$3.00
 - ii) Digital Parcel Polygons (GIS Files)
 - (1) If the county assessor wants to sell the seamless digital parcel mapping files (Esri Shapefiles, AutoCAD Drawing Files, etc.) for a portion of the county or the entire county, then calculate the fee for the buyer based on the total number of tax map sheets at five dollars (\$5.00) per map sheet that covers the area of interest. For example, 400 individual map sheets would compute to two-thousand dollars (\$2,000) for the sale of digital parcel polygons.
 - (a) Individual Map Sheets: \$5.00
 - (b) Countywide Set: \$5.00 x total number of maps in County
 - 7) **Other Notes Related to Tax Map Sales:**
 - a) Courthouse Facilities Improvement Fund: The PVC has no authority to regulate the map surcharges required by W.Va. Code §11-1c-7(e) for the use of the Courthouse Facilities Improvement Fund created in April 2001; these charges are the responsibility of the Courthouse Facilities Improvement Authority.
 - b) Digital Map Subscriptions: Some assessors may opt to charge for electronic maps based upon a subscription plan, but this practice is less common because of the overhead associated with implementing a county e-commerce website and the difficulty in determining the proper subscription fees in accordance with rules governing tax map sales.
 - c) Ownership of Tax Maps: See Section F regarding ownership of tax maps.

- d) View current *Tax Map Sales* Legislative Rule effective 1992:
<http://apps.sos.wv.gov/adlaw/csr/readfile.aspx?DocId=17761&Format=PDF>

D. Amendments to Tax Map Procedures (WV 189CSR3).

The PVC Subcommittee recommended that Procedural Rule WV 189CSR3 *Statewide Procedures for the Maintenance and Publishing of Surface Tax Maps* be amended such that all symbols and annotation on Finished Tax Maps are still legible when the original maps are reduced by 50%. This amendment is consistent with other rules for creating tax maps; that is, the tax maps convey parcel information and other geographic features in a manner that is visually appealing, legible, accurate, and consistent.

1) **View Proposed Amendments:**

http://www.wvgis.wvu.edu/resources/standardsGuidelines/PVC_Map_Procedures_189-3_draft_Sep2013.doc

- 2) **Symbol & Annotation Sizes:** This amendment was added because certain counties were creating digital tax maps in which the annotation and symbols were too small, such that when the original maps were reduced by 50% for field purposes the map elements were not legible. On 20 July 2012 the Property Tax Division sent a notification letter to assessors that all map elements should be legible when the original maps are reduced by 50%.
- 3) **References:** Other amendments to this rule cite the new national mapping references published by the International Association of Assessing Officers (IAAO) and Federal Geographic Data Committee's (FGDC) Cadastral Data Subcommittee.

E. Revisions to Mapping Section of Monitoring Plan.

- 1) **Revised County Monitoring Questionnaire:** The County Monitoring Questionnaire format for paper maps has not been updated since the 1990's. Consequently, the PVC Subcommittee recommended that the monitoring questionnaire be updated to focus on the following core inspection items: (1) *map design and content*, (2) *map currentness*, and (3) *map submission*. The last year of compliance for each inspection item will be recorded.
- 2) **Tax Map Submission Guidelines:** On 20 July 2012 the Property Tax Division sent a letter to the assessors with the prescribed tax map submission guidelines for both digital and manual maps. Each county is required to submit copies of their revised tax maps on or before February 1st of the subsequent calendar year after transfers occur. View Tax Map Submission Guidelines:
- a) http://www.wvgis.wvu.edu/resources/standardsGuidelines/2012_WVDTR_Tax_Map_Submission_Guidelines.pdf

- 3) **Other Notes:** Other monitoring items discussed by the PVC Subcommittee included that the Property Tax Division:
- a) Synchronize both the assessment and mapping monitoring during the same visitation.
 - b) Establish monitoring procedures that are more responsive in reporting map deficiencies to the PVC. The primary premise is that a more proactive map monitoring program will detect county deficiencies earlier so that the necessary resources and assistance can be provided to these counties in a more responsive manner to correct mapping deficiencies. New monitoring procedures discussed included:
 - i) Monitoring Finished Tax Maps submitted annually to Property Tax Division in accordance with PVC map submission guidelines.
 - ii) Identifying automated ways to review map maintenance through IAS and other means without having to visit counties.

F. Recommendations for Property Tax Division.

The PVC Subcommittee recommended that the following mapping recommendations be reviewed and investigated by the Property Tax Division for implementation.

- 1) **Staffing:** Identify a Lead GIS Manager or Program Supervisor for surface tax maps.
- 2) **Outreach & Training:** Develop and sponsor effective GIS training programs for assessors and mappers. Provide outreach and technical support services to include publishing map resources (standards, best practices, etc.) on the Property Tax Division's website.
- 3) **Data Sharing:** Ensure there is a reciprocal relationship between the Property Tax Division and counties for sharing mineral and surface tax parcels.
- 4) **Standards:** Develop uniform statewide GIS database standards.
- 5) **GIS/IAS Integration:** Supervise integration of county statewide GIS parcels and IAS records into a statewide layer for "viewing only" purposes. Develop an easy process for counties to download IAS data to merge with GIS parcels.
- 6) **Maintenance:** Establish a digital maintenance program for counties that need to outsource parcel maintenance. Assist counties interested in locating reputable vendors to outsource digital parcel maintenance.
- 7) **Monitoring:** Update monitoring procedures. When monitors are writing county inspections reports, ensure the appropriate regulations are cited for deficiencies.

G. Mapping Status and Trends.

In the past decade more than three-fourths of the counties in West Virginia have transitioned from paper maps or CAD mapping software to geographic information systems (GIS). A majority of the counties with established GIS programs allow for the public Web viewing of digital surface parcels. Presently a third of the counties outsource either the manual or digital maintenance of their tax maps. See Appendix 1 for a brief history of tax maps.

1) Counties using GIS to Manage Surface Parcels:

- a) View status graphic:
http://www.wvgis.wvu.edu/resources/standardsGuidelines/2013_Parcel_Management_usingGIS.pdf
- b) GIS PROGRAMS: Over 80% of the counties in West Virginia have a GIS program or are in the process of implementing one. Similar trends for other states reveal that most counties in the United States have operational GIS programs.
- c) COUNTIES WITH WEB MAPS: A majority of the counties that have established GIS programs allow for the public Web viewing of digital surface parcels.
- d) DOWNLOADABLE TAX MAPS: One county allows the electronic format of Finished Tax Maps to be downloaded while several counties allow reduced-size versions to be downloaded.

2) Map Maintenance:

- a) View status graphic of counties contracting map maintenance:
http://www.wvgis.wvu.edu/resources/standardsGuidelines/2013_Parcel_Management_maintenance.pdf
- b) IN-HOUSE MAINTENANCE: 35 counties (64%) perform parcel tax maintenance in-house, although some counties may partner with other counties to cost share services of mapping personnel.
- c) OUTSOURCE MAINTENANCE: 20 counties (36%) outsource or contract maintenance of their tax maps.
 - i) 9 counties outsource manual map maintenance through a State contract.
 - ii) 4 counties which outsource maintenance are in transition from manual to digital maps.
 - iii) 7 counties outsource digital map maintenance.
 - iv) Less populous counties with fewer resources for mapping hardware, software, and personnel typically outsource parcel maintenance. View graphic showing number of surface parcels by county:
http://www.wvgis.wvu.edu/resources/standardsGuidelines/2013_Surface_Parcel_by_county.pdf

- 3) **Paper to Digital Conversion:** Although 9 counties in West Virginia still do not utilize computerized mapping, a number of these counties are in the planning stages to convert from paper to digital maps. Counties should budget \$5.00 per parcel to estimate the total cost of digital conversion, realizing that the cost range is related to the complexity and accuracy of the data. Calhoun County, for example, with 8,865 parcels, would cost about \$44,325 for converting from paper to digital tax maps.

H. Ownership of Surface Tax Maps and GIS Data.

Question: In West Virginia who is the custodian of the surface tax maps and GIS files?

The county assessors are the custodians of the tax maps. In 2009 the Circuit Court of Kanawha County overturned the Seneca Technologies lawsuit that electronic tax maps can be obtained by the Freedom of Information Act (FOIA) for no more than the reasonable cost of reproduction. In 2011 the State Tax Department issued a memorandum that it will not sell cadastral GIS data (Esri ArcGIS shapefiles, AutoCAD drawing files, or other digital parcel polygon map files) without receiving permission from the county assessor(s) to do so. The State Tax Department also affirmed that since it is not the custodian of the tax maps that all FOIA requests will be directed to the respective county assessor. The above-mentioned policies have been incorporated into the revised *Tax Map Sales* rule.

Links regarding ownership of cadastral GIS data:

- 1) 2009 Kanawha County Circuit Court Order overturning Seneca lawsuit.
http://wvgis.wvu.edu/resources/standardsGuidelines/Final_Court_Order_Seneca_vs_State_Tax-Sep_2009.pdf
- 2) 2011 Property Tax Division MOU policy about FOIA requests for cadastral GIS files (e.g., Esri ArcGIS shapefiles).
http://www.wvgis.wvu.edu/resources/standardsGuidelines/2011_WVDTR_Tax_Map_Release_&_FOIA_Policies.pdf
- 3) 2011 Property Tax Division MOU notification to assessors that the PTD will not sell digital parcel files without permission from county assessors.
http://www.wvgis.wvu.edu/resources/standardsGuidelines/2011_WVDTR_Restriction_on_Sale_of_GIS_Data.pdf

I. References.

- 1) *Standard on Digital Cadastral Maps and Parcel Identifiers*, International Association of Assessing Officers (IAAO), 2012, Website: <http://www.iaao.org/>
- 2) *Standard on Manual Cadastral Maps and Parcel Identifiers*, International Association of Assessing Officers (IAAO), 2004, Website: <http://www.iaao.org/>
- 3) *Cadastral NSDI Reference Document*, Federal Geographic Data Committee's (FGDC) Cadastral Data Subcommittee, 2012, Website: <http://www.nationalcad.org/>
- 4) WV 189CSR3 *Statewide Procedures for the Maintenance and Publishing of Surface Tax Maps* procedural rule filed January 27, 2009 and effective February 27, 2009, Website: <http://apps.sos.wv.gov/adlaw/csr/readfile.aspx?DocId=17755&Format=PDF>

- 5) WV 189CSR5 *Tax Map Sales* legislative rule filed April 15, 1992 and effective April 15, 1992, Website: <http://apps.sos.wv.gov/adlaw/csr/readfile.aspx?DocId=17761&Format=PDF>
- 6) W.Va. State Code: <http://www.legis.state.wv.us/wvcode/Code.cfm?chap=11&art=1C#01C>
 - a) §11-1C-2. Definitions.
 - b) §11-1C-4. Commission powers and duties; rulemaking.
 - c) §11-1C-7. Duties of county assessors; property to be appraised at fair market value; exceptions; initial equalization; valuation plan.

Additional tax map resources and references can be found at this website:

<http://www.wvgis.wvu.edu/resources/resources.php?page=standardsGuidelines/cadastral>

Appendix 1: Brief History of Tax Mapping

DATE	EVENT	DESCRIPTION	
1960's	First tax maps	Creation of county tax maps on linen or mylar sheets by the Department of Tax and Revenue to aid the assessor in the location and assessment of real estate.	M A N U A L
1990	State transfers map creation to counties	With the Appraisal Act of 1990, county assessors instead of the State Tax Department maintain and publish surface tax maps.	
1990	PVC created to promulgate map rules	Creation of Property Valuation Training and Procedures Commission (PVC) which has the power to make rules for the maintenance, use, sale and reproduction of tax maps. (WV Code 11-1C-4).	
1990	Initial rule for the manual maintenance of tax maps	First statewide manual mapping procedures for surface tax maps established: WV CSR 189-3 <i>Guidelines for the Neat Drafting of Surface Tax Maps</i> and WV CSR 189-4 <i>Statewide Procedures for the Manual Maintenance of Surface Tax Maps</i> .	
1992	Initial rule for tax map sales	<i>Tax Map Sales</i> legislative rule WV CSR 189-5 becomes effective	
1995	State mineral parcel mapping project established	Department of Tax and Revenue begins the digital compilation of surface parcel boundaries for rural tax districts to create mineral parcel maps as part of the Mineral Parcels Mapping Project. The WV State GIS Coordinator position and GIS Technical Center are established.	D I G I T A L
2006	Tax Map Advisory Committee appointed	PVC appoints Tax Mapping Advisory Committee to update rules for digital mapping.	
2007	PVC approves new digital mapping rules	PVC approves revised procedural rule WV CSR 189-3 <i>Statewide Procedures for the Maintenance and Publishing of Surface Tax Maps</i> which repeals former rules WV CSR 189-3 and 189-4. PVC approves revised legislative rule WV CSR 189-5 <i>Tax Map Sales</i> .	
2007	Seneca Lawsuit	Kanawha County Circuit Court orders the State Tax Department to provide Seneca Technologies with electronic copies of all county tax maps for no more than reasonable cost of reproductions.	
2007	Revised tax maps sales rule retracted	Due to Seneca Lawsuit, the State Tax Department retracts revised rule WV CSR 189-5 <i>Tax Map Sales</i> . http://apps.sos.wv.gov/adlaw/csr/ruleview.aspx?document=6787	
2009	Procedural rule approved	Revised procedural rule WV CSR 180-3 <i>Statewide Procedures for the Maintenance and Publishing of Surface Tax Maps</i> which includes digital map guidelines becomes effective	
2009	Seneca Lawsuit overturned	Kanawha County Circuit Court finds that its prior ruling was in error and the WV Code 11-1C-7 applies to paper copies as well as electronic copies, and that the WV State Code provides a specific means to obtain the requested tax maps.	
2010	WV DTR drafts nondisclosure	WV State Tax Department drafts nondisclosure agreement for exchanging a County's surface parcel GIS file with the WV	

DATE	EVENT	DESCRIPTION	
	agreement for GIS files	Property Tax Division's mineral parcel GIS file.	
2011	WV DTR issues MOU that it will no longer provide tax map sales to "other" authorized county agents & FOIA policy	The State Tax Department issues a memorandum that it 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. The State Tax Department also advises that since they are not the custodian of the maps, all FOIA requests will be directed to the respective county assessor.	D I G I T A L
2011	WV DTR issues cadastral GIS data policy	The State Tax Department issues a memorandum that it will no longer sell cadastral GIS data (ArcGIS Shapefiles, MapInfo files, etc.) without first receiving written permission from the County Assessor(s) to do so.	
2012	Statewide Land Information System Business Plan	A business plan developed by the WV Office of GIS Coordination and Rahall Transportation Institute as how to finish, maintain, and share the statewide cadastral dataset, including both surface and mineral parcels. Report: http://www.fgdc.gov/grants/2011CAP/InterimFinalReports/064-11-4-WV-Business_Plan_Final.pdf	
2012	Assessors notified of Tax Map Submission Guidelines	PVC and State Tax Department notify assessors about Tax Map Submission Guidelines for the submission of digital and manual tax maps to the Property Tax Division.	
2013	PVC appoints subcommittee	PVC appoints a subcommittee with Dr. Calvin Kent as chair to review PVC regulations and monitoring. The subcommittee recommends map changes to WV State Code and PVC Administrative Rules.	

Appendix 2: Frequently Asked Questions

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

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 viewing of electronic tax maps and cadastral GIS data.

CLARIFICATION: Enhances the previous rules that define the *uniform* statewide procedures for the maintenance, publishing, and sale of tax maps.

STATE REGULATIONS: Cites recent changes in the W.Va. Code regarding tax maps.

NATIONAL STANDARDS: Conforms to national cadastral mapping *standards* set forth by the International Association of Assessing Officers and Federal Geographic Data Committee.

(2) 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.sos.wv.gov/administrative-law/rulemaking/Pages/stepsummary.aspx>

(3) 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" because finances are involved and thus this type of rule requires further scrutiny by the Legislature.

(4) 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.

(5) What is the role of the PVC Subcommittee?

On 17 January 2013 the PVC appointed a Subcommittee to review issues involving valuation, mapping, and monitoring. Members appointed to the subcommittee include Faith Dangerfield, Kurt Donaldson, Maria Gray, Cal Kent (Chair), Jason Nettles, and Eddie Young.

The Subcommittee met on 1 May 2013 and again on 5 September 2013, whereby the Subcommittee recommended that new digital guidelines for tax maps be approved by the Commission at its next meeting on 13 November 2013 in Flatwoods, WV. Since certain existing map regulations only apply to paper maps and have not been updated since 1990, the Subcommittee recommended that these new guidelines be adopted to address the increased use of geographic information systems (GIS) and web-based technologies that have revolutionized the ability of assessors to disseminate, access, and link parcel data.

(6) Who is on the PVC Subcommittee?

The committee primarily consists of members of the Property Valuation Training and Procedures Commission.

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* Member of Property Valuation Training and Procedures Commission

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

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

(8) 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.

Appendix 3: Recommendations to PVC

That the Property Valuation Training and Procedures Commission (PVC) consider and approve the tax mapping guidelines and recommendations proposed by the PVC Subcommittee.

- (1) **WV Code §11-1C (*Taxation*):** That the word “electronic” be added to Chapter 11-1C of the WV State Code so that the tax map rules apply to both paper and digital tax maps.
- (2) **WV 189CSR5 (*Tax Map Sales*):** That the 1992 Legislative Rule (WV 189CSR5) *Tax Map Sales* be repealed and replaced with a newer version using the same title-series number and title; the revised guidelines establish rules regarding the sale and viewing of electronic tax maps and cadastral GIS data.
- (3) **WV 189CSR3 (*Statewide Procedures for the Maintenance and Publishing of Surface Tax Maps*):** That the 2009 Procedural Rule (WV 189CSR3) *Statewide Procedures for the Maintenance and Publishing of Surface Tax Maps* be amended so that all symbols and annotation on Finished Tax Maps shall be legible when the original maps are reduced by 50%.
- (4) **County Monitoring Plan:** That the Mapping Section of the Monitoring Plan be amended to reflect the new digital guidelines.
- (5) **Property Tax Division:** That the recommendations to the Property Tax Division regarding staffing, outreach and training, data sharing, standards, GIS/IAS integration, digital maintenance, and monitoring be approved.