

**WEST VIRGINIA
SECRETARY OF STATE
NATALIE E. TENNANT
ADMINISTRATIVE LAW DIVISION**

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Form #6

**NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE RULE AUTHORIZED
BY THE WEST VIRGINIA LEGISLATURE**

AGENCY: Property Valuation Training and Procedures Commission TITLE NUMBER: 189

AMENDMENT TO AN EXISTING RULE: YES NO

IF YES, SERIES NUMBER OF RULE BEING AMENDED: 5

TITLE OF RULE BEING AMENDED: Tax Map Sales

IF NO, SERIES NUMBER OF RULE BEING PROPOSED: _____

TITLE OF RULE BEING PROPOSED: _____

THE ABOVE RULE HAS BEEN AUTHORIZED BY THE WEST VIRGINIA LEGISLATURE.

AUTHORIZATION IS CITED IN (house or senate bill number) Senate Bill 1017

SECTION 64-9-14, PASSED ON June 14, 2016

THIS RULE IS FILED WITH THE SECRETARY OF STATE. THIS RULE BECOMES EFFECTIVE ON THE
FOLLOWING DATE: August 31, 2016



Authorized Signature

FILED

TITLE 189
LEGISLATIVE RULE
PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION

2016 JUL 26 P 1:02

SERIES 5
TAX MAP SALES

OFFICE OF THE CLERK
WEST VIRGINIA
DEPT. OF STATE

§189-5-1. General.

1.1. Scope. -- This rule establishes the prices, procedures and locations for the purchase of surface tax maps prepared by the county assessors of the State.

1.2. Authority. -- W. Va. Code §11-10-5 and 11-1c-4(d).

1.3. Filing Date. -- July 26, 2016

1.4. Effective Date. -- August 31, 2016

§189-5-2. Definitions.

2.1 Finished Tax Maps or Tax Maps. -- Finished surface tax maps show the property and lot lines, set forth dimensions or areas, and other cadastral and cultural features that county 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 and set forth in its rule "Statewide Procedures for the Maintenance and Publishing of Surface Tax Maps" 189CSR3. Finished Tax Maps may be purchased in a paper or digital format.

2.1.a. A digital Finished Tax Map is a scanned image of the paper Finished Tax Map. A digital Finished Tax Map is saved and stored as an image-file.

2.2. Geographic Information Systems (GIS). -- A collection of computer hardware and software tools used to enter, store, manipulate and display geographically referenced information. It integrates a wide variety of raster (image) and vector (point, line, and polygon) data and allows for sophisticated overlay and proximity analysis.

2.3 Digital Parcel Files. -- Digital Parcel Files are electronic files of surface parcel boundaries or parcel centroids that are typically created, edited and maintained using geographic information systems (GIS). These files are typically geo-referenced, edge-matched and topologically validated. Digital Parcel Files are saved in a file format that that allows them to be merged with other layers of data and be displayed on a single map using GIS or similar computer software. Their file format also allows Digital Parcel Files to be linkable to other data, including data from the Integrate Assessment System. Digital Parcel Files include file formats such as ESRI Shapefiles as well as Autodesk Drawing, Microstation or other computer aided design (CAD) files.

2.3.a. Digital Parcel Files do not include mineral files. Mineral files are confidential under West Virginia Code §11-1C-14.

2.4 Integrated Assessment System (IAS). -- The CAMA system for West Virginia. It is an Oracle

relational database maintained by the State Department of Tax and Revenue which centrally stores the statewide property tax appraisal and equity evaluation information.

2.5 Computer Assisted Mass Appraisal (CAMA). -- The process of using a computer to assist in property tax appraisal and equity evaluation. A CAMA system will include one or more relational databases and may also have a GIS component. The CAMA system for West Virginia is called the Integrated Assessment System (IAS).

§189-5-3. General Pricing Guidelines.

3.1. Cost Recovery from Tax Map Sales. -- Tax map sales help to cover costs for consumables like paper and ink, but typically sales will not generate enough revenue to pay salaries of full-time employees.

3.2. Surcharge for Courthouse Facilities Improvement Fund. -- The charges in this rule are in addition to surcharges required by W.Va. Code §11-1c-7(e) for the use of the Courthouse Facilities Improvement Fund. Tax maps distributed at no fee are not subject to the courthouse facilities surcharge.

3.3. Authority to Set Fees. -- The Property Valuation Training and Procedures Commission sets the fees for tax map sales with sales subject to the Courthouse Facilities Improvement Fund surcharges in accordance with subsection 3.2 of this rule.

3.3.a. Non-Cadastral Map Data. -- The Property Valuation Training and Procedures Commission shall not set fees associated with aerial photography, addresses, road centerlines, elevation contours, digital elevation models, and other mapping layers acquired by county or local governments.

3.3.b. Customized Maps. -- If the public requests services to create customized maps that are over and above the normal mapping requirements of the county assessor's office, then in addition to the charges required in this rule, the county assessor may charge for the employees' time at a reasonable base rate, as well as the cost of consumables like paper and ink. The county assessor may refuse or postpone any map project that would interfere with the statutory duties of the county assessor. An example of a customized map includes combining tax map information with aerial photography.

3.4. Map Sales by the West Virginia Tax Division of the Department of Revenue. -- The Tax Map Sales Office of the West Virginia Tax Division of the Department of Revenue shall charge the same fees set forth in the price schedules for map products that it is authorized to sell.

3.5. Property Tax Division. -- County assessors may not charge the Property Tax Division, of the West Virginia Tax Division of the Department of Revenue, for county tax maps or related mapping files or the tax maps and Digital Parcel Files required for monitoring the county assessor offices on behalf of the Property Valuation Training and Procedures Commission and for the Mineral Lands Mapping and Managed Timberland Programs. The Property Tax Division shall ensure all county assessors have access to the mineral parcels for their county at no cost.

3.6. Tax Maps on the Internet. -- Generally, county assessors charge the public a nominal amount for map services that require human involvement to print or distribute the maps. County assessors may choose not to charge for tax maps displayed on the Internet that allow the public to view parcel maps remotely and which require no interaction of office staff in the printing and distribution of tax maps. In addition, county assessors may permit the public to download their digital Finished Tax Maps via their county website or designated agent at no cost.

3.7. Digital Parcel Web Map Services on the Internet. -- County assessors may authorize agents to allow their parcels to be displayed as web map services which typically allow "viewing only" of parcels.

3.8. Non-Disclosure Agreements. -- A county assessor may choose not to charge tax map sales for other governmental agencies, economic development projects, or for other uses that benefit the public in accordance with non-disclosure agreements set forth in subdivision 7.1.a. of this rule.

§189-5-4. Price Schedule for Paper or Printed Tax Maps (Table 189-5 A).

4.1. Paper Maps 8 1/2" x 11" or 8 1/2" x 14". -- Reproductions or printed tax maps on 8 1/2" x 11" Letter Size or 8 1/2" x 14" Legal Size paper are one dollar and fifty cents (\$1.50) per copy.

4.2. Paper Maps 11" x 17". -- Reproductions or printed tax maps on 11" x 17" Ledger/Tabloid Size paper are three dollars (\$3.00) per copy.

4.3. Full-Sized Paper Map Sheet. -- A fee of five dollars (\$5.00) per sheet applies to full-sized (18" x 24" or larger) tax maps.

4.4. The fees in this section are in addition to the Courthouse Facilities Improvement Authority surcharge.

§189-5-5. Price Schedule for Digital Tax Map Files (Table 189-5 B).

5.1. Digital Tax Maps. -- Print-ready digital images or electronic files shall be sold for the same fee as paper maps.

5.1.a. Digital Maps 8 1/2" x 11" or 8 1/2" x 14". -- A portion of a full-sized tax map and designed to be printed to 8 1/2" x 11" Letter Size or 8 1/2" x 14" Legal Size paper is one dollar and fifty cents (\$1.50) per file.

5.1.b. Digital Maps 11" x 17". -- A portion of a full-sized tax map and designed to be printed to 11" x 17" Ledger/Tabloid Size is three dollars (\$3.00) per file.

5.1.c. Full-Sized Digital Maps. -- A fee of five dollars (\$5.00) per file applies to digital tax maps designed to be printed to 18" x 24" or larger paper.

5.2. Digital Parcel Files. -- If the county assessor wants to sell Digital Parcel Files for a portion of the county or the entire county, then the county assessor shall 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.

5.2.a. Minimum Attributes. -- At a minimum the digital parcel files shall include the District, Map, and Parcel identifiers.

5.2.b. IAS Data. -- County assessors may charge one dollar (\$1.00) per map sheet for digital parcel mapping files that include attributes from the Integrated Assessment System (IAS) database.

5.3. The fees in this section are in addition to the Courthouse Facilities Improvement Authority surcharge.

§189-5-6. Ordering Procedures, Authority for Sales and Purchasing Locations.

6.1. Ordering Procedures. -- All requests for tax maps shall include the county name, district or corporation name and map number.

6.2. Authority for Sale of Tax Maps. -- Only the county assessors of the fifty (55) counties of the State and their agents may copy, reproduce, sell or lease.

6.2.a. Agents. -- A county assessor may contract an agent to copy, reproduce, distribute, sell, or lease tax maps at the prescribed price. The Property Tax Division of the West Virginia Tax Division of the Department of Revenue is an agent for all counties for the purpose of sale, reproduction and distribution of tax maps.

6.2.a.1. Bonding. -- The counties' agents shall be sufficiently bonded.

6.2.a.2. Property Tax Division. -- The Division may sell paper or digital Finished Tax Maps and Digital Parcel Files to the public. It is not the responsibility of the Property Tax Division to provide tax maps to authorized county agents. The Property Tax Division may withhold an amount for each paper or digital Finished Tax Map or Digital Parcel File, which shall cover the cost of materials, overhead, administration, personnel, sales tax and postage. The amount remaining after the deducting the cost of materials, overhead, administration, personnel, sales tax and postage shall on a semi-annual basis be remitted to the county whose tax map is sold.

6.2.b. Accounting Records. -- The county assessors and their agents shall maintain proper accounting procedures and practices.

6.2.c. Inspection Audit. -- The tax map accounting records of the county assessors or their agents shall be available for inspection at any time.

6.2.d. Deposits. -- Any funds received by the county assessors, or their agents, as a result of the reproductions shall be deposited on a monthly basis to the assessors' re-valuation fund.

6.3. Purchasing Locations. -- Tax maps may be purchased at the following locations:

6.3.a. County Assessors. -- 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).

6.3.b. West Virginia Tax Division of the Department of Revenue. -- Tax maps may be purchased, in person, ("Walk-in") or by prepaid mail orders from West Virginia Tax Division of the Department of Revenue.

6.3.b.1. Mailing Address if Purchased by Mail Order:

Property Tax Division, Tax Map Sales
1124 Smith St., Room 101
Charleston, West Virginia 25301

6.3.b.2. Physical Street Address if Purchased at State Tax Map Sales Office:

Property Tax Division, Tax Map Sales

Albert T. Summers Center
1124 Smith St., Room 101
Charleston, WV 25301
Phone: (304) 558-4166
Fax: (304) 558-4454

§189-5-7. Prohibiting Reproduction of Tax Maps and Prescribing Penalty for Violation

7.1. Reproduction of Tax Maps and Digital Parcel Files Prohibited. -- No person shall reproduce, copy, distribute or sell copies of paper/electronic tax maps or digital parcel files prepared by the counties without having first obtained the permission of the county assessor.

7.1.a. Non-Disclosure Agreements. -- County assessors may use a non-disclosure agreement as a legal contract between at least two parties to outline confidential material or information that the parties wish to share with one another for cadastral purposes, but wish to restrict access to or by third parties.

7.2. Penalties. -- Any person who, without the written permission of the county assessor, reproduces tax maps in any form, in an electronic retrieval system or otherwise, shall be refused permission by the county assessor or county assessor's agent to purchase tax maps in the future.

7.3. Exemption for West Virginia Tax Division of the Department of Revenue. -- The requirements and penalties set forth in this section do not apply to the West Virginia Tax Division of the Department of Revenue.

§189-5-8. Map Disclaimer and Scope of Surveying Practice

8.1. Map Disclaimer. -- The following map disclaimer shall accompany all tax maps and digital parcel files sold: "This product was developed for taxation purposes and is therefore not suitable for legal, engineering, or surveying purposes. Users of this information should review or consult the primary data and information sources to ascertain the appropriate usage of the information."

8.2. Scope of Surveying Practice. -- Tax maps and digital parcel files (GIS files) are not to be included as activities within the practice of surveying in accordance with the "Inclusions and Exclusions of Surveying Practice" cited in W.Va. Code §30-13A-10.

TABLE 189-5 A
Price Schedule for Paper Tax Maps

PAPER TAX MAPS¹ (Printed Copies)	Unit	WV 189CSR5 (Base fee)	W.Va. Code §11-1C-7 (CFIA Surcharge) ²	Total	% of Total Map Cost Submitted to CFIA	Location to Purchase Map Product
8.5" x 11" or 8.5" x 14"	Per copy	\$1.50	\$1.50	\$3.00	50%	County Assessor or State Tax Sales Office
11" x 17"	Per copy	\$3.00	\$2.00	\$5.00	40%	County Assessor or State Tax Sales Office
18" x 24" or larger (full-sized map sheet)	Per map sheet	\$5.00	\$3.00	\$8.00	37.5%	County Assessor or State Tax Sales Office

TABLE 189-5 B
Price Schedule for Digital Tax Maps and GIS Files

DIGITAL TAX MAPS¹ (Print-Ready Images)	Unit	WV 189CSR5 (Base fee)	W.Va. Code §11-1C-7 (CFIA Surcharge) ²	Total	% of Total Map Cost Submitted to CFIA	Location to Purchase Map Product
8.5" x 11" or 8.5" x 14"	Per file	\$1.50	\$1.50	\$3.00	50%	County Assessor or State Tax Sales Office
11" x 17"	Per file	\$3.00	\$2.00	\$5.00	40%	County Assessor or State Tax Sales Office
18" x 24" or larger	Per file	\$5.00	\$3.00	\$8.00	37.5%	County Assessor or State Tax Sales Office
DIGITAL PARCEL FILES	Unit	WV 189CSR5 (Base fee)	W.Va. Code §11-1C-7 (CFIA Surcharge)	Total	% of Total Map Cost Submitted to CFIA	Location to Purchase Map Product
Digital Parcel File without IAS Data	Per map sheet	\$5.00	\$3.00	\$8.00	37.5%	County Assessor or State Tax Sales Office
Digital Parcel File with IAS Data	Per map sheet	\$6.00	\$3.00	\$9.00	33.3%	County Assessor or State Tax Sales Office

Notes:

¹ An additional processing fee may be applied for customized map services.

² CFIA = Courthouse Facilities Improvement Authority