

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Committee Substitute

for

Senate Bill 603

By Senator Thorne

[Reported February 6, 2026, from the Committee on
Government Organization]

1 A BILL to amend and reenact §11-1C-3 of the Code of West Virginia, 1931, as amended, relating
2 to the Property Valuation Training and Procedures Commission; requiring that one citizen
3 member of the commission have a demonstrated background in, or knowledge of,
4 agriculture; clarifying requirements before an assessor can be nominated; and providing
5 preference when certain requirements are met.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1C. FAIR AND EQUITABLE PROPERTY VALUATION.

§11-1C-3. Property valuation training and procedures commission generally; appointment;

term of office; meetings; compensation.

1 (a) There is hereby created, under the Department of Tax and Revenue, a property
2 valuation training and procedures commission which consists of the State Tax Commissioner, or a
3 designee, who shall serve as chairperson of the commission; three county assessors; five citizens
4 of the state, one of which shall be a certified appraiser and one of which, effective upon the first
5 expiration of a citizen member's term following the amendments made to this section during the
6 regular session of the Legislature, 2026, shall have a demonstrated background in or knowledge
7 of agriculture, as that term is defined in §19-19-2 of this code; and two county commissioners. The
8 assessors, five citizen members, and two county commissioners shall be appointed by the
9 Governor with the advice and consent of the Senate.

10 (1) For each assessor to be appointed, the West Virginia Assessors Association shall
11 nominate three assessors who are in compliance with the standards approved by the Property
12 Valuation Training and Procedures Commission, no more than two of whom shall belong to the
13 same political party, and shall submit ~~such~~ the list of nominees to the Governor. In selecting the
14 nominees, the association and Governor may give preference to assessors who are designated,
15 licensed, or hold certification through a licensing body or professional organization recognized by
16 the Appraisal Foundation.

(2) For each of the two county commissioners to be appointed, the County Commissioner's Association of West Virginia shall nominate three commissioners, no more than two of whom shall belong to the same political party, and shall submit ~~such~~ the list of nominees to the Governor.

(3) Except for the Tax Commissioner, there may not be more than one member from any one county.

(4) No more than seven members of the commission ~~shall~~ may belong to the same political party.

(5) ~~Provided, That any~~ Any member of the commission who is a direct party to any dispute before the board shall excuse himself or herself from any consideration or vote regarding the dispute. ~~By November 1, 1990, the Governor shall appoint the fifth citizen member, who shall serve a two-year term.~~

(b) All members, except the Tax Commissioner, ~~shall serve for~~ serve four-year terms. ~~Provided, That of the members initially appointed, two assessors, one county commission member and two citizens shall serve two-year terms, and one assessor, one county commissioner member and three citizen members shall serve four-year terms. Any assessor member and county commissioner member ceases to be a member immediately upon leaving the office of assessor or county commissioner. Members shall remain members of the commission until their successors have been appointed. In case of a vacancy occurring prior to the end of the term of a member, a replacement shall be appointed within 30 days in the same manner as the member was appointed and shall serve until the end of the term of the member so replaced.~~

(c) ~~The Tax Commissioner shall call the first meeting of the commission within thirty days of the appointment of the assessor, county commissioner and citizen members. Subsequently, meetings~~ Meetings shall be at the call of the chairperson or at the written request of any four members, except that the commission shall meet at least twice annually. Assessor members, county commissioner members, and the Tax Commissioner shall serve without compensation, and citizen members shall receive \$50 per day for each day of actual service rendered. All

43 members shall be reimbursed for all reasonable and necessary expenses actually incurred in the
44 performance of their duties as members of the commission.

45 (d) The commission shall be funded by an appropriation by the Legislature through a
46 separate line item appropriated to the State Tax Commissioner.

Strike-throughs indicate language that would be stricken from a heading or the present law
and underscoring indicates new language that would be added.