WEST VIRGINIA CODE: §11-1A-16

§11-1A-16. Administrative review of appraisal.

(a) Upon receipt by the assessor of the lists of property appraised and the owners and the valuations thereof, as provided by section fifteen of this article, the assessor shall forthwith cause a notice to be given in the form of a Class I-O legal advertisement which advises that the appraisal of property within the county is or has been completed and that the results thereof are available to any person interested therein in the office of sheriff of the county wherein the property is located. After such advertisement has been made, the assessor shall forthwith mail to each owner, a notice of the amount of such valuation. The notice shall be addressed to the person or persons in whose name any such property is assessed or who is liable, and shall be mailed to the address of such person or persons as reflected upon the tax tickets in the office of the sheriff of the county wherein such property is located. Such notice shall be in a form prescribed by the Tax Commissioner and shall inform the owner that if he desires to challenge such valuation he must inform the Tax Commissioner within twenty-one days of the date of such notice, in writing, of his intention to so challenge the valuation.

(b) If the owner mails such writing to the Tax Commissioner within twenty-one days of the date of the notice of valuation, the Tax Commissioner shall, within thirty-five days after the date of the notice of valuation, provide the owner and the assessor with a written statement of the information upon which the Tax Commissioner relied in making such appraisal.

(c) Within twenty-one days after the date of the written statement of information furnished by the Tax Commissioner as provided in subsection (b) of this section, the owner may request the Tax Commissioner to review the valuation of this property. Such request shall be in writing, shall state fully the reasons for the request, and shall be supported by such evidence as will enable the Tax Commissioner to make the redetermination described in subsection (d) of this section.

(d) After a request for review is made under subsection (c) of this section, the Tax Commissioner shall determine whether or not (1) the process of making the appraisal is reasonable under the circumstances, and (2) the amount of valuation of the appraised property is appropriate under the circumstances. In determining whether the appraisal is reasonable and the amount of the valuation appropriate, the Tax Commissioner shall take into account not only information available at the time the appraisal was made but also information which subsequently becomes available. The Tax Commissioner shall notify the owner and the assessor of his determination made under this subsection.

(e) If, at any time prior to making the determination required by subsection (d) of this section, the Tax Commissioner shall conclude that an appraised value is incorrect as a result of a clerical error, or a mistake occasioned by an unintentional or inadvertent act as distinguished from a mistake growing out of the exercise of judgment, he may correct such error or mistake and shall give notice thereof to the taxpayer, and the appropriate assessor,

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county commission and sheriff to whom lists of appraisals have been provided in accordance with section fifteen of this article.

(f) The assessor shall be reimbursed by the Tax Commissioner for the postage expended to mail the notices required by this section. Such forms and envelopes as may be required shall be furnished by the Tax Commissioner.

(g) Whenever the property has been returned or is returnable to the Tax Commissioner, the Tax Commissioner shall perform the duties imposed upon the assessor by this section. In such case, the Tax Commissioner shall specify in such notice the county in which a review of such appraisal shall be heard. The Tax Commissioner shall specify the county in which he determines that a larger portion of the property appraised is or is usually situate and his determination thereof shall be final.

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