WEST VIRGINIA CODE: §11-1A-17

§11-1A-17. Review of appraisal by the county commission sitting as an administrative appraisal review board.

(a) Within thirty days after the earlier of (1) the day the Tax Commissioner notifies the owner of his determination described in subsection (d) of the preceding section, or (2) the twenty-first day after the request described in subsection (c) of the preceding section was made, the owner may petition for a hearing of record before the county commission of the county in which the larger portion of the appraised property is liable to assessment for ad valorem property taxation. Contemporaneously with the filing of the petition with the county commission, the owner shall mail a copy of the petition to the Tax Commissioner and the assessor, and the petition shall have endorsed or appended to it a certificate by the owner or his attorney that such copies were mailed.

(b) The county commission shall sit as an administrative appraisal review board, shall hear such testimony, under oath, as the owner, the Tax Commissioner and other witnesses may offer, and shall make a true record of the testimony by nonstenographic electronic recording suitable to assure that the recorded testimony will be accurate and trustworthy. Upon making such true record and preserving the other evidence presented, the commission shall determine whether the amount of value fixed by the appraisal of the property is correct under the circumstances. If the county commission finds the appraisal to be correct it shall enter an order approving the value as appraised and adopting by reference the determination and reasons made by the commissioner under subsection (d), section sixteen of this article. If the county commission determines that the amount of value fixed by the appraisal of the property is incorrect, and if sufficient evidence has been presented to permit correction of the appraisal, the county commission shall correct the appraisal and fix the value of the appraised property. If the county commission shall find that the evidence is not sufficient to determine the correct value, the county commission shall direct the parties to develop and present such evidence, and may continue the hearing from time to time for this purpose until there be evidence before it sufficient to fix the correct value. Upon making a determination, the county commission shall enter an order and inform the parties in writing, setting forth in summary form the reasons for such determination.

(c) Any person who is a taxpayer of ad valorem property taxes in any West Virginia county may protest an appraisal of property under this article for good cause alleged and shown. A person desiring to protest a reappraisal of property shall petition for a hearing before the administrative appraisal review board in the same manner as an owner would petition for hearing with regard to the appraisal of his property under the provisions of subsection (a) of this section: Provided, That a petition for protest must be filed with the county commission within forty-five days after the publication of the notice required in subsection (a), section sixteen of this article. The hearing of a protest shall be governed by the same procedures described for hearings in subsection (b) of this section.

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(d) Upon a showing of good cause, any person who is a taxpayer of ad valorem property taxes in any West Virginia county may be permitted to intervene in the hearing provided for in this section.

WV Legislature