

# **WEST VIRGINIA CODE: §11-1A-18**

## **§11-1A-18. Review by circuit court on certiorari.**

Within thirty days after the day the county court notifies the parties of a final determination of value made pursuant to section seventeen of this article, the owner, Tax Commissioner, protestor or intervenor may request the county commission to certify the evidence and remove and return the record to the circuit court of the county on a writ of certiorari instituted in accordance with the provisions of article three, chapter fifty-three of this code. For purposes of this article, the recorded testimony of the hearing, when certified by the county commission, may be used by the circuit court as the transcript of testimony.