

## WEST VIRGINIA CODE: §11-1B-14

### §11-1B-14. Review by circuit court on certiorari.

Within thirty days after the day the county commission notifies the parties of a final determination of value made pursuant to section eight 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. If the petition for review be made by the Tax Commissioner or the assessor as to two or more separate items or parcels of property and for separate property owners, all such matters may be included within one petition if each separate owner is notified thereof and given opportunity to respond thereto. Except to the extent the same is in direct conflict with the provisions of this section, the provisions of section eighteen, article one-a of this chapter shall govern reviews by circuit courts of any proceedings brought under this article.