WEST VIRGINIA CODE: §11-1B-15

§11-1B-15. Right of Tax Commissioner, assessor or property owner to review of newly discovered matters; limitations.

(a) The Tax Commissioner, the assessor or any property owner at any time after September 2, 1986, and before October 1, of said year shall have the right to petition the county commission to reopen and review in accordance with the provisions of this article. In the event the Tax Commissioner or assessor so petitions the county commission, the owner of the property shall forthwith be notified of the petition by mailing or delivering a true copy thereof to such owner. Similarly, if the owner petitions the county commission in accordance herewith, he or she shall likewise notify the Tax Commissioner and the assessor of that fact. It shall be the affirmative burden of the petitioning party to clearly show that the matters raised in the petition were newly discovered since September 1, 1986, and were theretofore unknown to the parties so petitioning.

(b) The assessor shall petition the county commission to adjust the appraised value of any parcel where that value appears to be clearly in error or based upon inconsistencies in valuation procedures, trends in valuation, clerical errors or other cause. Notice of any petition filed by the assessor shall be given to any affected owner and the Tax Commissioner. A hearing held pursuant to such petition shall be governed by the same procedures described for review and hearings as provided for in section eight of this article.

(c) In the event the Tax Commissioner or assessor changes the base year value of property as a result of matters discovered subsequent to October 1, 1986, the owner of the property shall forthwith be notified of the change by mailing or delivering a notice thereof to such owner. The owner has forty-five days from the date on the notification to file an objection in writing with the county commission. The county commission may only hear and determine the matter when meeting after the year 1987 for the purpose of reviewing and equalizing in accordance with section twenty-four, article three of this chapter.

WV Legislature