WEST VIRGINIA CODE: §11-1B-6

§11-1B-6. Notice of appraised values of real property to owner by Tax Commissioner; content; form.

(a) The Tax Commissioner shall also on or before August 15, 1986, first mail to each owner, a notice of the amount of such appraised value of all real property subject to ad valorem taxation, as modified or revised. Such notice shall be addressed and mailed to the person or persons in whose name any and all such real property is assessed or was assessed in 1983, or if the property has been transferred or replaced upon the tax books of the sheriff, then at the name and address reflected upon the tax tickets in the office of the sheriff of the county wherein such property is located. If such address be unknown to the Tax Commissioner, an alphabetical listing of such properties shall be forwarded to such sheriff on or before June 15, 1986, and such sheriff shall provide the appropriate mailing address for each such property in the list, such completed list to be returned to the Tax Commissioner on or before July 1, 1986.

(b) Any notice returned by the post office as undeliverable or returned to the tax department for lack of address shall be forwarded to the office of the sheriff of the county. The sheriff shall cause such notices to be delivered by certified mail, or in any manner reasonably designed to ensure that such property owners will be properly notified. It is the duty of the county assessors to assist in the discovery of proper mailing addresses necessary in order that appraisal notices may be delivered in a timely fashion. Any additional expenses or costs incurred by the sheriff or the assessor, or both, in completing the duties assigned to each by the provisions of this subsection shall be paid or reimbursed by the county commission upon certification by the Tax Commissioner to the county commission as to the amount and the reasonableness thereof.

(c) The notice required to be mailed by the provisions of subsection (a) of this section shall be upon uniform forms prepared by the Tax Commissioner and shall be of simple and readily understandable language and design. The notice shall advise each property owner that (i) an additional opportunity and final period of review is being afforded to request a review of the appraised value of the real property before the county commission prior to the final implementation of such values for ad valorem tax purposes, (ii) that an application or request for such review must be filed with the county commission not later than September 2, 1986, (iii) that all property owners have a right to petition for review of the value placed upon such property irrespective of whether such owners had previously petitioned for review by the county commission which had finally determined such value or whether such review process was currently pending either before the county commission or upon certiorari before the circuit court as provided in section eighteen, article one-a of this chapter, (iv) that the information and data relied upon in making the appraisal and in fixing the value of such property is available in the office of the county assessor at no cost to the property owner or other interested persons, (v) that such owner may in his or her petition or at any hearing

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held thereon, in addition to those matters relative to the reappraisal, present such factors or circumstances as, in the judgment of the owner, may have resulted in either an increase or decrease in the value of the property in question since the appraisal, and (vi) the description of the property which shall include, but not be limited to, the acreage and general landbook description on the landbook. Such factors or circumstances may be taken into consideration by the county assessor or county commission in fixing the assessed value thereof for the tax year for which a lien attaches on July 1, 1987: *Provided,* That such factors shall have no bearing upon the issues involved in establishing the true value of such property as established by the appraisal. Such notice shall include the information hereinbefore required, and for notices affecting surface real property values, shall set forth at least the following information in the form shown or as near thereto as may be practicable:

"NOTICE

YOU ARE HEREBY NOTIFIED OF THE VALUE PLACED UPON YOUR PROPERTY WHICH IS IDENTIFIED BELOW. THIS VALUE RESULTS FROM THE REAPPRAISAL OF ALL PROPERTY SUBJECT TO PROPERTY TAX AS REQUIRED BY THE STATE CONSTITUTION.

COUNTY_____ DIST_____MAP_PARCEL_____SPID

PROPERTY LOCATION: (Including address)

DATE

TAX CLASS:_ACCOUNT NO.

NOTICE:

OWNERS NAME

MAILING ADDRESS

CITY, STATE, ZIP

DEAR PROPERTY OWNER,

IN COMPLIANCE WITH THE PROVISIONS OF THE WEST VIRGINIA STATE CONSTITUTION, ALL PROPERTY HAS BEEN REAPPRAISED BASED ON FAIR MARKET VALUE AS OF JULY, 1983.

STATE LAW REQUIRES THAT ALL ASSESSMENTS BE 60% OF FAIR MARKET VALUE AND THAT ANY INCREASES IN ASSESSMENTS BE PHASED-IN OVER A 10-YEAR PERIOD.

FOLLOWING ARE THE RESULTS OF THE REVALUATION AND THE ESTIMATED TAX IMPACT FOR THE PROPERTY LISTED ABOVE.

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YOUR PROPERTY'S 1983

MARKET/VALUE . = $ _____

X60%

ASSESSMENT VALUE = $ _____

LESS YOUR CURRENT

ASSESSED VALUE = $ _____

DIFFERENCE IN VALUE = $ _____

ASSUMING THE TAX RATES IN YOUR COUNTY DO NOT CHANGE AND ALSO ASSUMING THAT THERE HAVE BEEN NO CHANGES IN YOUR PROPERTY SINCE 1983, YOUR CURRENT ASSESSED VALUE OF $_____ WILL BE INCREASED TO $_____ FOR THE YEAR_____ AND WILL BE INCREASED $_____ EACH YEAR THEREAFTER FOR A TOTAL PERIOD OF TEN YEARS. BASED ON CURRENT ASSESSMENTS YOUR TAX FOR THE NEXT YEAR WILL BE $_____. IF YOUR ASSESSOR DETERMINES THAT YOUR PROPERTY HAS THE SAME VALUATION AS IN 1983, AND THAT THE LEVY RATES REMAIN THE SAME, THEN IN THAT EVENT YOUR TAX THE TENTH YEAR WILL BE $_____. THE VALUES, ASSESSMENTS AND AMOUNT OF TAXES SHOWN ABOVE DO NOT INCLUDE OR TAKE INTO ACCOUNT ANY CREDIT FOR THE HOMESTEAD EXEMPTION. IF YOU ARE ELIGIBLE FOR THE HOMESTEAD EXEMPTION, NEXT YEAR'S PROPERTY TAX SHOULD BE REDUCED OR ELIMINATED.

THE VALUES SHOWN ABOVE DO NOT INCLUDE OR REFLECT ANY INCREASES OR DECREASES IN VALUE BECAUSE OF REPLACEMENT, ADDITIONS OR OTHER FACTORS OR CIRCUMSTANCES OCCURRING SINCE 1983.

IF YOU DISAGREE WITH THE VALUE PLACED UPON THE ABOVE DESCRIBED PROPERTY OR IF YOU BELIEVE CHANGES HAVE OCCURRED IN SUCH PROPERTY SINCE 1983 WHICH WOULD IN YOUR OPINION REDUCE THE VALUE OF YOUR PROPERTY, THEN YOU SHOULD PETITION THE COUNTY COMMISSION FOR REVIEW."

(d) In addition to any other notice required to be given to property owners by any provisions of this article, the sheriff shall give or provide a notice which shall advise the property owners of the fact that the right to petition for review of the value will expire on September 2, 1986, that such petition must be filed or presented to the county commission on or before that date, and that no such petition shall be received thereafter. Such notice shall be included as a separate document within the same envelope in which tax tickets are mailed, or be delivered with such tax tickets to property owners pursuant to section eight, article one, chapter eleven-a of this code.

(e) The fact that an owner failed to receive any notice pursuant to the provisions of this

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article shall not affect the right of the property owner to petition for review within the time prescribed, and shall not extend the period by or during which any such petition is permitted to be filed, as provided by this article, nor serve to toll the time by which any such petition is required to be filed, nor invalidate any value otherwise correct: *Provided,* That nothing herein shall be construed to limit the rights and remedies provided in article three, chapter eleven: *Provided, however,* That the failure to receive notice shall give rise to review under section twenty-four, article three of chapter eleven.

(f) The sheriff, assessor, clerk of the county commission and all other county officers shall cooperate and assist the Tax Commissioner in locating and ascertaining proper, correct and current addresses of all owners of property subject to ad valorem taxes in order that the mailing of the notices required by the provisions of this section or of any other provision of this article may achieve the greatest degree of proficient and accurate delivery.

(g) Nothing in this article shall be construed to diminish to any extent any responsibility on the part of any property owner or taxpayer to see to the proper, accurate and timely return of any property required to be returned or to see that any such property is assessed and taxed according to law and to the extent provided by law.

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