WEST VIRGINIA CODE: §11-1B-8

§11-1B-8. Review by county commission; petition therefore; hearing; decision.

(a) Not later than September 2, 1986, the owner of any assessed property may petition for review of the appraised value of his or her property. Such petition shall be filed with the county commission of the county wherein such property or the greater portion thereof is situate. No hearing shall be held with respect to any such petition filed or received by the county commission after the date hereinabove specified or which has not been deposited in the regular course of the United States mail, postage prepaid, and properly addressed to the county commission on or before such date. Such county commission shall forthwith mail or deliver at least weekly true copies of all such petitions to the Tax Commissioner and to the county assessor which shall reflect the date of filing.

(b) The State Tax Commissioner shall devise and make available a form which may be used as a petition by any owner or taxpayer seeking review of the appraised value of any such property. The petition shall set forth the name of the petitioner, the address or identification of the property in question, preferably reflected upon the most recent tax ticket, and the county and district wherein such property is located and shall state in general terms all matters of or to which the owner or owners take exception or believe to be in error with respect to the proposed appraised value of such property and such other matters as the owner or petitioner deems necessary to inform the county commission and the parties of the nature of such owner's complaint. The owner may also petition with respect to and raise at any time any issue, fact or circumstance which has occurred with respect to the subject property since 1983. The petitioner may use such form as provided by the Tax Commissioner or may use his or her own petition which need not be in any specific form so long as the nature of the complaint and request for review can be ascertained. Such forms as are prepared by the Tax Commissioner shall be made available at the offices of the county commission, the county clerk, the assessor and the sheriff and at such other places in the community as the Tax Commissioner may deem appropriate and may be included in or with the notice required by section six of this article.

(c) The county commission shall sit as an administrative appraisal review board as required by the provisions of section seventeen, article one-a of this chapter in review of the appraised value of the property in question. In so doing, the county commission shall hear such testimony under oath, and receive such other evidence as the county commission may deem pertinent, as the owner, the Tax Commissioner or other interested person may offer, including the assessor, and shall make a true record of the hearing and evidence presented by nonstenographic electronic recording or other device which will assure that the recorded testimony will be accurately preserved. The county commission shall also receive evidence of any substitutions, accretions, improvements, additions, replacements, destructions, removals, casualties, acts of God, waste or any like occurrences or any similar factors or occurrences which have caused or resulted in any change in value of any property subject to

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reappraisal for use by the assessor and the county commission in fixing values for 1987. Copies or transcriptions of the records shall be available at the request of any of the parties who shall bear the cost thereof. The provisions of subsections (b), (c) and (d) of said section seventeen, article one-a shall apply to hearings held pursuant to this article, except to the extent the same are in direct conflict with the provisions of this article.

(d) Any other provision of present law to the contrary notwithstanding, the prosecuting attorney of the county shall serve in the capacity of law advisor only to the county commission when called upon by the county commission to assist it with respect to questions of law of which they may be concerned in any hearing held pursuant to this article and shall not represent the Tax Commissioner in any capacity with respect to any such hearing.

(e) Any other provision of present law to the contrary notwithstanding, the Tax Commissioner may, at his request, be represented in any proceeding under either article one-a or one-b of this chapter by the Attorney General, by an attorney permanently or temporarily employed by the Tax Commissioner, or by an attorney with whom the Tax Commissioner has contracted for such service.

(f) The Tax Commissioner shall be a party to every hearing held pursuant to this article and it shall be his duty in such capacity to see to the equal and uniform taxation of all species, types, items and parcels of property subject to ad valorem taxation.

(g) Upon making such true record and preserving as part of the record the other evidence presented, the county 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 information provided by the Tax Commissioner. 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 additional evidence as may be necessary and may continue the hearing to a date and time, not to exceed ten days, for the purpose of receiving such evidence sufficient to fix the true and correct appraised value. If either of the parties need more time in which to further develop or prepare such additional evidence then, upon so informing the other party or parties and the county commission, a further period of time, not to exceed an additional period of ten days, shall be granted for that purpose. Upon making its determination as to the true and correct appraised value, the county commission shall enter its order establishing such value, which order shall include the commission's findings and its reason or reasons therefor, and shall forward a true copy of such order to all the parties. The county commission shall transmit to the assessor those circumstances and matters which would cause a change in the value of any property for such use as may be appropriate in fixing assessed value in 1987. Such matters shall include, but not be limited to, those situations or circumstances required to be received by the county commission pursuant to

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subsection (c) of this section.

(h) Any owner whose property has been the subject of review to determine the proper value thereof pursuant to this article or article one-a of this chapter shall not be precluded from pursuing or exercising any other right or procedure, or appearing before any forum for the purpose of fixing the value of property for ad valorem tax purposes, and for that purpose neither the provisions of this article or of article one-a of this chapter shall be deemed to afford remedies which are severally or jointly exclusive.

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