WEST VIRGINIA CODE: §11-3-15C

§11-3-15c. Petition for assessor review of improper valuation of real property.

(a) A taxpayer who is of the opinion that his or her real property has been valued too high or otherwise improperly valued or listed in the notice given as provided in §11-3-2a of this code may, but is not required to, file a petition for review with the assessor on a written form prescribed by the Tax Commissioner. This section shall not apply to industrial and natural resource property appraised by the Tax Commissioner.

(b) The petition shall state the taxpayer's opinion of the true and actual value of the property and substantial information that justifies that opinion of value for the assessor to consider for purposes of basing a change in classification or correction of the valuation. For purposes of this subsection, the taxpayer shall provide substantial information to justify the opinion of value. The taxpayer may provide an appraisal of the property from a licensed real estate appraiser stating its true and actual value for its current use.

(c) The petition may include more than one parcel of property if they are part of the same economic unit according to the Tax Commissioner's guidelines or if they are owned by the same owner, have the same use, are appealed on the same basis, and are located in the same tax district or in contiguous tax districts of the county, and are in a form prescribed by the Tax Commissioner.

(d) The petition shall be filed within eight business days after the date the taxpayer receives the notice of increased assessment under §11-3-2a of this code or the notice of increased value was published as a Class II-0 legal advertisement as provided in that section. For purposes of this section, 'business day' means any day other than Saturday, Sunday, or any legal holiday set forth in section one, article two, chapter two of this code.

WV Legislature