

# WEST VIRGINIA CODE: §11-3-23A

## **§11-3-23a. Informal review and resolution of classification, taxability and valuation issues.**

(a) *General.* — Anytime after real or tangible personal property is returned for taxation, the taxpayer may apply to the assessor of the county in which the property was situated on the assessment date for information about the classification, taxability, or valuation of the property for property tax purposes for the tax year following the July 1 assessment date. A taxpayer who is not satisfied with the response of the assessor and wants to further pursue the matter shall follow the procedures set forth in this section.

(b) *Classification or taxability.* — A taxpayer who wants to contest the classification or taxability of property must follow the procedures set forth in §11-3-24a of this code.

(c) *Valuation issues - property appraised and assessed by county assessor.* —

(1) A taxpayer who is dissatisfied with the response of the assessor on a question of valuation and who receives a notice of increase in the assessed value of real property as provided in §11-3-2a of this code, or a notice of increase in the assessed value of business personal property as provided in §11-3-15b of this code, who disagrees with the assessed value stated in the notice, may use the informal review process specified in this article if the taxpayer decides to challenge the assessed value.

(2) A taxpayer may apply for relief to the county commission sitting as a Board of Equalization and Review pursuant to §11-3-24 of this code, or to the Office of Tax Appeals not later than February 20 of the tax year by filing a written protest with the clerk of the county commission or the Office of Tax Appeals that identifies the amount of the assessed value the taxpayer believes to be in controversy and states generally the taxpayer's reason or reasons for filing the protest. The board or the Office of Tax Appeals shall then set a date and time to hear the taxpayer's protest.. The taxpayer shall timely pay first and second half installment payments of taxes levied for the current tax year on or before they become due and that any reduction in assessed value that is administratively or judicially determined in a decision that becomes final will result in a credit being established against taxes that become due for a tax year subsequent to the tax year in which the decision becomes final, except as otherwise stated in the decision or as otherwise provided in this article. In the event the Board of Equalization and Review adjourns sine die before February 20 of the tax year, a taxpayer may file its written protest and the acknowledgment described in this subdivision with the Office of Tax Appeals. If a taxpayer fails to provide its written protest on or before February 20, and the Board of Equalization and Review unilaterally increases the assessed value subsequent to that date, the taxpayer may file a written protest and the acknowledgment described in this subdivision with the Office of Tax Appeals.

(d) *Valuation issues.* — property appraised by Tax Commissioner and assessed by county

assessor. -

(1) A taxpayer who receives a notice of tentative appraised value of natural resource property or industrial property from the Tax Commissioner pursuant to §11-6K-1 *et seq.* of this code.

(2) A taxpayer may apply for relief to the county commission sitting as a board of equalization and review pursuant to §11-3-24 of this code or to the Office of Tax Appeals no later than February 20 of the tax year by filing a written protest with the clerk of the county commission or to the Office of Tax Appeals that identifies the amount of the assessed value the taxpayer believes to be in controversy and states generally the taxpayer's reason or reasons for filing the protest. The board or the Office of Tax Appeals shall then set a date and time to hear the taxpayer's protest. The taxpayer shall timely pay first and second half installment payments of taxes levied for the current tax year on or before they become due and that any reduction in assessed value that is administratively or judicially determined in a decision that becomes final will result in a credit being established against taxes that become due for a tax year subsequent to the tax year in which the decision becomes final, except as otherwise stated in the decision or as otherwise provided in this article. In the event the Board of Equalization and Review adjourns sine die before February 20 of the tax year, a taxpayer may file its written protest and the acknowledgment described in this subdivision with the Office of Tax Appeals. If a taxpayer fails to provide its written protest on or before February 20, and the Board of Equalization and Review unilaterally increases the assessed value subsequent to that date, the taxpayer may file a written protest and the acknowledgment described in this subdivision with the Office of Tax Appeals.

(e) The standard of proof which a taxpayer must meet at all levels of review and appeal under this section shall be a preponderance of the evidence standard.