

## WEST VIRGINIA CODE: §11-3-24a

### **§11-3-24a. Protest of classification or taxability to assessor; appeal to Tax Commissioner, appeal to Office of Tax Appeals.**

(a) At any time after property is returned for taxation, and up to and including the time the property books are before the county commission sitting as a board of equalization and review, any taxpayer may apply to the assessor for information regarding the classification and taxability of the taxpayer's property. In case the taxpayer is dissatisfied with the classification of property assessed to the taxpayer or believes that the property is exempt or otherwise not subject to taxation, the taxpayer shall file objections in writing with the assessor. The assessor shall decide the question by either sustaining the protest and making proper corrections, or by stating, in writing if requested, the reasons for refusal to grant the protest.

(b) The assessor may, and if the taxpayer requests, the assessor shall, certify the question to the State Tax Commissioner in a statement sworn to by both parties, or if the parties are unable to agree, in separate sworn statements, giving a full description of the property and any other information which the Tax Commissioner requires. The Tax Commissioner shall prescribe forms on which the question shall be certified and the Tax Commissioner may pursue any inquiry and procure any information necessary for the disposition of the issue.

(c) The Tax Commissioner shall, as soon as possible on receipt of the question, but in no case later than February 28 of the assessment year, instruct the assessor as to how the property shall be treated. The instructions issued and forwarded by mail to the assessor shall be binding upon the assessor, but either the assessor or the taxpayer may apply to the Office of Tax Appeals within 30 days after receiving written notice of the Tax Commissioner's ruling for review of the question of classification or taxability.

(d) The amendments to this section enacted in the year 2010 apply to classification and taxability rulings issued for taxes levied after December 31, 2011.

(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.