WEST VIRGINIA CODE: §11-6-12

§11-6-12. Appeal from valuation by board.

Any owner or operator claiming to be aggrieved by any such decision may, within the time aforesaid, apply by petition in writing, duly verified, to the circuit court of the county in which the property so assessed is situated, or if such property be situated in more than one county then in the county in which the largest assessment of such owner or operator was made in the next preceding year, for an appeal from the assessment and valuation so made of all such property, and jurisdiction is hereby conferred upon and declared to exist in the court, in which such application is filed, to grant, docket and hear such appeal; and such appeal, as to all of the property so assessed, as well as that situated in the county of the court so applied to, as that situated in the several other counties, shall forthwith be allowed by such court so applied to, and be heard by such court as to all of such property as soon as possible after the appeal is docketed, but notice in writing of such petition shall be given to the Secretary of State, as secretary of the board of public works, by mailing a copy of the petition for an appeal filed as aforesaid, which said petition shall recite the fact that copies of such petition have been sent by registered mail. Notice in writing of the hearing upon such petition shall be given to the State Tax Commissioner at least fifteen days beforehand. Likewise, the State Tax Commissioner may, by giving notice in writing at least fifteen days beforehand to the petitioner, bring on such appeal for hearing. Upon such hearing the court shall hear all such legal evidence as shall be offered on behalf of the state or any other county, district or municipal corporation interested, or on behalf of the appealing owner or operator. If the court be satisfied that the value so fixed by the board of public works is correct, it shall confirm the same, but if it be satisfied that the value so fixed by the board is either too high or too low, the court shall correct the valuation so made and shall ascertain and fix the true and actual value of such property according to the facts proved, and shall certify such value to the Auditor and to the secretary of the board of public works. The state or the owner or operator may appeal to the Supreme Court of Appeals if the assessed value of the property be $50,000 or more.

If the court to which an application for appeal would properly be made as aforesaid shall not be in session, the judge thereof in vacation shall forthwith allow the appeal, and if the judge thereof be disqualified or for any reason not be available, the filing of the aforesaid petition in the office of the clerk of the circuit court of the county in which the largest assessment of such owner or operator was made in the preceding year, within the time of aforesaid, shall constitute sufficient compliance with this section, and the appeal shall thereafter be proceeded with as otherwise provided in this section.

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