WEST VIRGINIA CODE: §11-6B-5

§11-6B-5. Determination; notice of denial of claim or exemption.

(a) The assessor shall, as soon as practicable after a claim for exemption is filed, review that claim and either approve or deny it. If the exemption is denied, the assessor shall promptly, but not later than January 1, serve the claimant with written notice explaining why the exemption was denied and furnish a form for filing with the county commission should the claimant desire to take an appeal. The notice required or authorized by this section shall be served on the claimant or his or her authorized representative either by personal service or by certified mail.

(b) In the event that the assessor shall have information sufficient to form a reasonable belief that a claimant, after having been originally granted an exemption, is not eligible for said exemption, he or she shall deny the exemption on the next assessment date and shall promptly, but no later than January 1, serve the claimant with written notice explaining the reasons for the denial and furnish a form for filing with the county commission should the claimant desire to take an appeal.

WV Legislature