WEST VIRGINIA CODE: §11-6B-6

§11-6B-6. Appeals procedure.

(a) Notice of appeal; thirty days. -- Any claimant aggrieved by the denial of his or her claim for exemption or the subsequent denial of his or her exemption may appeal to the county commission within thirty days after receipt of written notice explaining why the exemption was denied.

(b) Review; determination; appeal. -- The county commission shall complete its review and issue its determination as soon as practicable after receipt of the notice of appeal, but in no event later than the twenty-eighth day of February of the tax year for which the exemption is first applied. In conducting its review, the county commission may hold a hearing on the claim. The assessor or the claimant may apply to the circuit court of the county for review of the determination of the county commission in the same manner as is provided for appeals from the county commission in section twenty-five, article three of this chapter.

WV Legislature