WEST VIRGINIA CODE: §11-6J-5

§11-6J-5. Protest and appeal.

At any time after the property is returned for taxation, but prior to January 1 of the assessment year, any taxpayer may apply to the county assessor for information regarding the issue of whether any particular item or items of property constitute property directly used in a high-technology business or an Internet advertising business under this article which should be subject to valuation in accordance with this article. If the taxpayer believes that some portion of the taxpayer's property is subject to this article, the taxpayer shall file objections in writing with the county assessor. The county assessor shall decide the matter by either sustaining the protest and making proper corrections, or by stating, in writing if requested, the reasons for the county assessor's refusal. The county assessor may, and if the taxpayer requests, the county assessor shall, before January 1 of the assessment year, certify the question to the Tax Commissioner in a statement sworn to by both parties, or if the parties are unable to agree, in separate sworn statements. The sworn statement or statements shall contain a full description of the property and any other information which the Tax Commissioner may require.

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 county assessor as to how the property shall be treated. The instructions issued and forwarded by mail to the county assessor are binding upon the county assessor, but either the county assessor or the taxpayer may apply to the circuit court of the county for review of the question of the applicability of this article to the property in the same fashion as is provided for appeals from the county commission in section twenty-five, article three of this chapter. The Tax Commissioner shall prescribe forms on which the questions under this section shall be certified and the Tax Commissioner has the authority to pursue any inquiry and procure any information necessary for disposition of the matter.

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