

WEST VIRGINIA CODE: §11-6K-5

§11-6K-5. Informal petition to Tax Commissioner for review of tentative appraisals.

(a) A taxpayer who is of the opinion that the tentative appraisal of its industrial property or natural resources property, except oil property, natural gas property and managed timberland, does not reflect the true and actual value of the property or is otherwise improperly valued may, after receiving its tentative appraisal and on or before November 15 of the assessment year, informally petition the Tax Commissioner requesting a review of the tentative appraisal. Likewise, an assessor who is of the opinion that the tentative appraisal of any industrial property or natural resources property, except oil property, natural gas property and managed timberland, located in the county does not reflect the true and actual value of the property or is otherwise improperly valued may, after receiving the tentative appraisal and on or before November 15 of the assessment year, informally petition the Tax Commissioner requesting a review of the tentative appraisal. The Tax Commissioner may require the petition be made on a written form prescribed by the Tax Commissioner. At the time a petition is filed by a taxpayer with the Tax Commissioner, the petitioner shall provide a copy of the petition to the assessor of the county in which the property is located. At the time a petition is filed by an assessor with the Tax Commissioner, the petitioner shall provide a copy of the petition to the taxpayer involved.

(b) At the petitioner's request, the Tax Commissioner or his or her representative shall meet with the petitioner or the petitioner's representative to discuss the petition at a time and place designated at least five working days in advance by the Tax Commissioner after the petition is filed. If the petitioner is unable to appear and meet with the Tax Commissioner at the time and place set by the Tax Commissioner, the petitioner may submit written evidence to support the petition if it is submitted before the date of the meeting.

(c) The Tax Commissioner shall consider and rule on each informal petition filed under this section on or before January 15 of the tax year. If the Tax Commissioner agrees with the petition he or she shall modify the tentative appraisal accordingly. The Tax Commissioner shall then notify the petitioner and assessor of the county in which the property is located in writing of his or her decision and shall include supporting data that the assessor might need to evaluate the appraisal.