



WEST VIRGINIA STATE TAX DEPARTMENT

PROPERTY TAX DIVISION PUBLICATION

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APPEALING ASSESSED VALUE

Introduction

The purpose of this publication is to inform property owners of when and how they may protest the assessed value of their real and tangible personal property for property tax purposes. This publication does not apply to appeals of assessed values of public service business, which are determined by the West Virginia Board of Public Works.

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**Appealing Your Property Assessment
to County Board of Equalization and Review**

If you disagree with the assessor’s valuation of your property, you have the right to appeal. However, the time period within which an appeal may be filed with the County Commission sitting as a Board of Equalization and Review is narrow.

This publication provides an overview of the property tax appeal process to the County Commission sitting as a Board of Equalization and Review in February of the property tax year.

Key Definitions

“Appraised value” means, in general, the fair market value of the property.

"Assessed value" means 60% of the appraised value of the property.

“Assessment day” means the July 1 preceding the property tax year.

“Assessment year” means the period beginning July 1 of the current calendar year and ending June 30 of the next calendar year.

“Property tax year” means the period beginning January 1 of the calendar year and ending December 31 of that calendar year.

Property Valuation Methods

State law requires assessors to value all taxable property at 60 percent of its true and actual value, which means its fair market value in money according to the highest and best use of the property, except when a special method of valuation has been prescribed by the Legislature.

Market value is the amount of money that a willing and unobligated buyer is willing to pay a willing and unobligated seller.

The county assessor values real property using one or more acceptable appraisal methods:

- Market or sales comparison
- Cost approach
- Income capitalization approach for income producing property
- Combination of the three approaches above

Assessment Date

The value of real and tangible personal property, except public utility property, is determined annually, as of July 1 of the calendar year, by the assessor of the county in which the property is located on the assessment day.

Example: If the property tax year is calendar year 2020, the value of property is determined as of July 1, 2019.

**Settling Disagreements
on Property Value**

You may contact your county assessor's office after the July 1st assessment date to review the value of your property for the next tax year whenever you have questions about your property value. Property owners can often settle disagreements at this level without continuing the appeal process.

However, if you still disagree with the county assessor, you will need to preserve your appeal rights by appearing before the County Commission of the county in which the property was located on the July 1st assessment date when it meets as a Board of Equalization and Review beginning February 1st of the property tax year.

Please note that the Board of Equalization and Review is required by law to complete its work by February 28th of the calendar year. Additionally, the Board may adjourn for the year any time after February 15th if it has completed its work for the then current property tax year.

If you plan to protest the assessed value determined by the county assessor, you should contact the clerk of the county commission as early as possible in the month of February of the property tax year.

**Assessor Determines
Assessed Value**

The county assessor determines the assessed value of your real and tangible personal property.

The county assessor is required to visit each parcel of real property in his or her county every three years. During that three-year period the county assessor is required to maintain the assessed values of property in his or her county. The West Virginia Constitution mandates equal and uniform taxation throughout the State. Because of the requirement to maintain property values, the assessed value of your property may increase even though the assessor's office did not visit your property.

A Change of Value Notice will be sent to you when the assessed value of your real property increases by 10% or more, or by \$1,000 or more, when compared with the

assessed value of the property for the immediately preceding property tax year. County assessors are required to send this notice on or before January 15th of the property tax year. See W. Va. Code § 11-3-2a.

Upon receipt of the notice, or publication in the newspaper of a general increase in assessed value, you may within 8 days thereafter complete and file with the county assessor a Petition for Review of Property Appraisal. Failure to file the petition does not prevent you from filing a petition with the County Commission when it meets as a Board of Equalization and Review. See W. Va. Code § 11-3-15c(a).

A Change of Value Notice will also be sent when the assessed value of business tangible personal property increases by more than \$100,000 since the prior tax year. This notice must also be sent by January 15 of the property tax year. See W. Va. Code § 11-3-15b.

Appraised Value vs. Assessed Value

Appraised value is generally the true and actual or fair market value of the property. This is the amount of money a buyer is willing to pay a seller for a property.

Assessed value is the value on which your property taxes are based. In general, assessed value is 60% of the appraised value of the property. An exception applies when the \$20,000 homestead exemption applies because the property is owner occupied residential property, when the owner is a person age 65 or older, or the owner occupied residential property is owned by a person who is permanently and totally disabled and who is not gainfully employed.

The county assessor determines the appraised value of all real and tangible personal property not valued by the Tax Commissioner.

The Tax Commissioner determines the appraised value of industrial real and tangible personal property, and the appraised value of natural resource properties including managed timberland. The county assessor assessed these properties at 60% of the appraised values determined by the Tax Commissioner.

The assessed value of operating property of a public service business, *e.g.*, electric power companies, natural gas companies, railroads, telephone companies, water companies and other public service businesses, is determined by the West Virginia Board of Public Works. The assessed value of operating property of a public service business may not be appealed to the County Commission sitting as a Board of Equalization and Review or to the County Commission sitting as a Board of Assessment Review. The assessed value of public service business property is appealed as provided in W. Va. Code § 11-6-12.

Filing an Appeal

To file an appeal of an assessor's property valuation, it is suggested that you complete a Taxpayer Petition for Review of Property's Assessed value with the County Commission of the county in which the property was located on the July 1 assessment date, when it

begins sitting as a Board of Equalization and Review in February 1st of the property tax year.

A letter or phone call will not be accepted as a substitute for the appeal petition. Only the taxpayer or entity whose name and address shows on the assessment roll, or their duly authorized agent, or the property owner may file an appeal.

In the appeal filed on or before February 20 of the property tax year, you may elect to have your protest hearing held in October of the property tax year by the County Commission sitting as an Appraisal Review Board, as provided in W. Va. Code § 11-3-24b.

Appeal Forms

Appeal forms are available at:

- State Tax Department's website
<https://tax.wv.gov/Business/PropertyTax/Pages/PropertyTax.aspx>
- Local county clerk's office for the county where property was located on the July 1st assessment date.
- Local county assessor's office.

Filing Deadline

The deadline for filing an appeal is February 20 of the then current property tax year. There are no exceptions to this statutory deadline.

If the Board of Equalization and Review has adjourned and you file your appeal with the county clerk on February 20th, the appeal will be heard when the County Commission meets as a Board of Assessment Appeals in October of the property tax year.

When you file your appeal with the county clerk you may elect to delay having your appeal heard by the Board of Equalization and Review until the County Commissioner meets as a Board of Assessment Appeals in October of the property tax year.

Please note that you cannot appeal value after you receive your property tax bill from the county sheriff.

Information Required in Appeal

An appeal form must include specific reasons why you believe the assessor's valuation is incorrect. Statements that the assessor's valuation is too high or property taxes are excessive are not sufficient. You must be specific as to why the assessed value does not reflect 60% of market value.

Examples might include:

- Recent appraisal of your property.
- Excessive deterioration of your property.
- Sales of similar properties in your neighborhood reflecting a lower value for your property.

Comparing the assessment, percentage of increase or other uniformity issue alone is not sufficient to win your case. You must provide market evidence demonstrating the comparison properties are valued at 100% true & fair market value, while your parcel is not valued at 100% true and fair market value.

Your appeal must include the following information:

- Parcel number of the property you are appealing.
- County assessor's determination of value.
- Your estimate of value.
- Comparable sales or other supporting evidence you wish to include.
- Indication if you intend to submit additional evidence prior to the hearing.
- Information must be provided as soon as possible on or after February 1 the property tax year.

Listing Comparable Sales

You can develop comparable sales information from records at the county assessor's office, realtors or title companies. You should use property sales that are most comparable to your property, and which sold closest to the assessment or appraisal of your property. The best sales comparisons are sales of your property or similar properties in your area or neighborhood. For each comparable sale you use, make sure to include the parcel or account number, property address, date of sale, sale price and comparable property characteristics.

Comparable characteristics to consider are:

Land

- Location (sales in the same subdivision or neighborhood)
- Unit of comparison (lot size, acreage, square feet and front feet)

- Desirable features such as a view or waterfront
- Sewer/septic systems
- Undesirable features such as an access problem
- Wetlands
- Water systems
- Zoning

Improvements

- Type of construction (wood frame, brick or other)
- Square footage of total finished living area
- Year built
- Number of stories
- Improvement type and grade
- Building condition
- Number of bedrooms and bathrooms
- Fireplace
- Garage/carport

Other Supporting Evidence

- A map showing the location of your property and comparable sales properties
- Appraisals prepared by others
- Documentation by others concerning problems
- Written estimates of the cost to repair problems
- Photographs

True and Actual Value (Market Value)

The county board of equalization and review determines if all properties in the county are assessed at their true and actual value. Equalization issues brought before the county board of equalization may result in changes in value of all properties involved.

Hearing Process

The clerk of the Board of Equalization and Review (county clerk) will notify you about the date, location and time of your scheduled hearing. The hearing is an informal review that allows property owners to represent themselves without an attorney. Both you and the assessor will give oral testimony and written evidence to support the value. Each party may rebut evidence provided to the board of equalization by the other party.

Keep in mind that the assessor, by law, is presumed to be correct. The burden of proof is on you, the taxpayer, to show that the assessed value is not correct. To meet this burden, you must present clear and convincing evidence to support your estimate of the market value of the property.

Board of Equalization and Review's Decision

Boards of Equalization must issue a written decision on or before February 28th of the property tax year.

Appealing the County Board's Decision

You may appeal the board of equalization and review's decision to the circuit court of the county in which the property, or the major portion of the property, is located.

Your appeal must be filed with the county circuit court within 30 calendar days of the postmarked date of the board's decision. W. Va. Code § 11-3-25. During the pendency of the appeal, you must timely pay the amount of property taxes levied on your property even though you are contesting the assessed value used to determine the amount of those taxes. Failure to make timely payments will result in the appeal being dismissed with prejudice, meaning that your appeal will not be heard by the court, and you cannot refile you appeal for that property tax year. W. Va. Code § 11-3-25a.

Frequently Asked Questions

Q. If I don't file my appeal by the deadline, will the county board of equalization and review consider my appeal?

A. No, there are no exceptions to the requirement that the appeal be filed timely.

Q. When should I pay my property taxes, before or after the hearing?

A. You should pay your property taxes when they are due. First half taxes are due September 1 of the property tax year. Second-half taxes are due March 1 of the next calendar year.

Laws and Rules [Note some of these sections should probably be omitted]

Some relevant sections of the West Virginia Code are listed below. Copies of these Code sections are posted at the Legislature's website: <http://code.wvlegislature.gov/11-3/>

W. Va. Code § 11-3-1. Time and basis of assessments; true and actual value; default; reassessment; special assessors; criminal penalty.

W. Va. Code § 11-3-2a. Notice of increased assessment required for real property; exceptions to notice.

W. Va. Code § 11-3-8. Who deemed owner for purposes of taxation.

W. Va. Code § 11-3-15b. Notice of increase in assessed value of business personal property.

W. Va. Code § 11-3-15c. Petition for assessor review of improper valuation of real property.

W. Va. Code § 11-3-15d. Administrative review of tangible personal property valuation by assessor.

W. Va. Code § 11-3-15e. Contents of petition based on income approach to value of real property.

W. Va. Code § 11-3-15f. Rejection of petition for failure to include substantial information; amended petition; appeal.

W. Va. Code § 11-3-15g. Meeting between assessor and petitioner.

W. Va. Code § 11-3-15h. Ruling on petition.

W. Va. Code § 11-3-15i. Petitioner's right to appeal.

W. Va. Code § 11-3-24. Review and equalization by county commission.

W. Va. Code § 11-3-24b. Board of Assessment Appeals.

W. Va. Code § 11-3-25. Relief in circuit court against erroneous assessment.

W. Va. Code § 11-3-25a. Payment of taxes that become due while appeal is pending.

W. Va. Code § 11-3-27. Relief in county commission from erroneous assessments.

Copies of legislative rules for the property tax are available at the Secretary of State's webpage: <http://apps.sos.wv.gov/adlaw/csr/>

Need More Information?

If you have questions about the appeal process or need help in completing the appeal form, contact the assessor or clerk of the county commission for the county in which the property was located on the July 1st assessment date.

Note: This publication is intended to provide general information. It does not alter or supersede any West Virginia laws or rules promulgated by the State Tax Department.