



### APPEALING YOUR PROPERTY TAX VALUES IN WEST VIRGINIA



### BOARD OF EQUALIZATION AND REVIEW (February) AND BOARD OF ASSESSMENT APPEALS (October)



### YOUR RIGHTS AND RESPONSIBILITIES



**RONALD G. MCINTIRE  
MORGAN COUNTY ASSESSOR  
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BERKELEY SPRINGS, WV 25411  
(304) 258-8570**



### PROPERTY VALUES AND PROPERTY TAXES

West Virginia Law requires each county Assessor to value all property at its fair market value. The fair market value is the value the property would bring if offered for sale on the open market and negotiated between a willing buyer and a willing seller.

The fair market value of a property is the same for taxes as it would be for obtaining a loan through a bank or selling the property on the open market.

Once the Assessor has determined the fair market value using the rules and guidelines provided by the State of West Virginia, the Assessor then reports 60% of that as the "assessed value" to the levying bodies for them to set the tax rates.

### WHAT IF I DISAGREE WITH THE ASSESSORS VALUE OF MY PROPERTY?

West Virginia Law provides for an appeal to the County Commission sitting as a Board of Equalization and Review for anyone who feels that the assessor has incorrectly valued their property. **The Board of Equalization and Review must begin on or before February 1, cannot recess for more than 3 business days and must adjourn on or before February 28<sup>th</sup>, but no sooner than February 15<sup>th</sup>.** The Board can hear appeals of the upcoming year's values only. They cannot discuss values of previous years, the amount of an increase from the prior year or taxability and classification of your property.

West Virginia Law also provides for an appeal to the County Commission sitting as a Board of Assessment Appeals in October. This is for anyone who needs additional time to prepare for an appeal. You can appear before one or the other, but not both. If you appear in February and do not like the result, you cannot

then ask to be heard during the month of October.

### HOW DO I APPEAL?

The law provides for an informal appeal to the Assessor first. If you choose, you must notify the Assessor within **8 business days after receiving your notice** that you would like a review of your property values. If you and the Assessor's office come to an agreement, then you do not need to go before the County Commission sitting as Board of Equalization and Review or Board of Assessment Appeals.

If you and the Assessor's office cannot come to an agreement then you can appeal to the County Commission to be heard either in February or October. The County Commission will give you a date and time for you to appear and present your evidence.

If you choose to be heard by the Board of Assessment Appeals in October, **you must**





**notify the County**

**Commission in writing no later than February 20.** You must agree to pay the taxes as they come due and to take any adjustment in the form of a credit in the next tax years(s).



**If you fail to request an appeal either to the Board of Equalization and Review or the Board of Assessment Appeals before February 20, then you waive your right to ask for a correction of your assessment in the current year.**



**WHAT DO I HAVE TO BRING TO AN APPEAL?**

By law, the Assessor's value is presumed to be correct and the taxpayer has the burden of proving, by clear and convincing evidence, that the Assessor's value is wrong. A form provided by the County Commission is required to be completed before the hearing. **(For a copy; Please see [Forms Tab - Application for Review of Property Assessment](#)).**



Competent evidence is a recent appraisal, done by a licensed appraiser, the values of comparable properties near yours, etc. You can also bring in an appraiser or any other professional to testify on your behalf.

However, once you have presented your case, you do not automatically win. The Assessor can still present evidence that the county's values are correct.

The County Commission's decision is binding on both the taxpayer and the Assessor. The County Commission's decision can be appealed within 30 days to the Circuit Court in your county.

**WHEN AND WHERE DO I FILE?**

In Morgan County, after meeting with the Assessor's Office, you can appeal to the County Commission either as Board of Equalization and Review (meets in February) or as Board of Assessment Appeals (meets in October)

by calling the County Commission office at 304-258-8540

**2019 DATES AND TIMES**

The dates and times for this year's session of the Board of Review and Equalization are:

**FRIDAY, FEBRUARY 1, 2019 – 9:30 AM**

**TUESDAY, FEBRUARY 5, 2019 - 9:30 AM**

**FRIDAY, FEBRUARY 8, 2019 – 9:30 AM**

**Will be held at the Paw Paw Senior Center**

**WEDNSDAY, FEBRUARY 13, 2019 – 9:30 AM**

**\*FRIDAY, FEBRUARY 15, 2019 – 5:00 PM\***

\*The County Commission intends to adjourn sine die on

**FEBRUARY 15, 2019**

However, they reserve the right to extend their sessions depending on the amount of business to be considered.

All sessions will be held in the County Commission meeting room  
Morgan County Court House  
77 Fairfax Street,  
Berkeley Springs, WV  
25411

**With the exception of FRIDAY, FEBRUARY 8, 2019 – 9:30 AM  
To be held in Paw Paw at the Senior Center**

