

# **INFORMATION ON THE APPEAL PROCESS**

## **WV TAX CODES**

**§11-3-23a. Informal review and resolution of classification, taxability and valuation issues.**

**§11-3-25b. Appeal to Office of Tax Appeals.**

## **WHEN AND WHERE DO I FILE?**

Please contact the Morgan County Assessor's Office at 304-258-8570 or mail a written protest to the Morgan County Assessor's Office, 77 Fairfax Street, Room 103, Berkeley Springs, WV 25411 requesting an **informal appeal**. (**Within 8 days of receiving notice of increase**).

After the informal review, any unresolved issues will require a scheduled hearing in February before the Morgan County Commission, sitting as the Board of Equalization and Review (WV Code §11-3-23a. (meeting dates can be found @ <https://morgancountywv.gov/county-commission/>) **or** filing a petition for appeal with the Office of Tax Appeals @ 1012 Kanawha Blvd. East, Suite 300, Charleston, WV 25301. (information regarding how to file a petition with the Office of Tax Appeals is available @ [www.taxappeals.wv.gov](http://www.taxappeals.wv.gov) or call 304-558-1666).

**If a petition of appeal is not filed with the Office of Tax Appeals by March 31 of the property tax year, then it shall be dismissed as untimely.**

**If you fail to request an appeal either to the Board of Equalization and Review or the Office of Tax Appeals, the petitioner or property owner waives their right to ask for a correction of their assessment in the current year.**

*This document is intended for informational purposes only and is not intended to be construed as legal advice.*