

10% INCREASE NOTICES WERE MAILED 12/29/2020

AS YOUR ASSESSOR, I AM CHARGED BY WV CODE TO VALUE ALL PROPERTY AT FAIR MARKET VALUE. I MUST THEN NOTIFY YOU OF ANY ASSESSMENT INCREASES OF 10% OR MORE EACH YEAR. THIS INCREASE CAN BE BROUGHT ABOUT BY THE ANALYSIS OF SALES OF PROPERTY IN THE COUNTY, FARM OR MANAGED TIMBER STATUS REMOVED, UPDATE FROM A FIELD REVIEW, NEW CONSTRUCTION OR RENOVATIONS TO EXISTING STRUCTURES.

THIS OFFICE IS REQUIRED TO HAVE THE "TRUE AND ACTUAL VALUE" ON EACH PIECE OF PROPERTY IN MORGAN COUNTY. FAILURE TO DO SO, ACCORDING TO WV CODE §11-3-1, WILL RESULT IN THE WV TAX COMMISSIONER APPOINTING A SPECIAL ASSESSOR TO BRING THE VALUATION OF PROPERTY WITHIN COMPLIANCE OF THE LAW.

THE AMOUNT ON THE NOTICE IS NOT THE AMOUNT OF TAXES YOU WILL PAY. YOUR TAX BILL IS DETERMINED BY APPLYING LEVY RATES TO YOUR ASSESSED VALUE. **LEVY RATES ARE NOT ESTABLISHED BY THIS OFFICE.** THE BOARD OF EDUCATION, COUNTY COMMISSION, STATE AND MUNICIPALITIES ARE WHO SET THE LEVY RATES, WHICH IS THE MULTIPLIER USED TO PROVIDE THE TAXABLE AMOUNT. NEW RATES WILL BE AVAILABLE IN MAY.

IF YOU ARE IN AGREEMENT THAT THE VALUE PRESENTED IS FAIR, NO ACTION IS REQUIRED. IF YOU DISAGREE, PLEASE CONTACT THE ASSESSOR'S OFFICE @ 304-258-8570, WITHIN 8 BUSINESS DAYS OF RECEIVING THIS NOTICE. AN INFORMAL REVIEW WILL BE COMPLETED DURING THIS TIME.

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.

WEST VIRGINIA CODE 11-3-24 PLACES THE BURDEN OF PROOF FOR A DISPUTED ASSESSMENT UPON THE PROPERTY OWNER. YOU WILL BE REQUIRED TO PROVIDE DOCUMENTATION, SUCH AS A CERTIFIED APPRAISAL DONE WITHIN THE LAST CALENDAR YEAR, A STATEMENT OF REAL ESTATE INSURANCE OR EXAMPLES OF RECENT COMPARABLE SALES IN YOUR AREA.

IF YOU FAIL TO REQUEST AN APPEAL TO THE BOARD OF EQUALIZATION AND REVIEW, **OR** REQUEST A HEARING WITH THE BOARD OF ASSESSMENT APPEALS IN OCTOBER, 2021, IN WRITING, BY CERTIFIED MAIL TO THE CLERK OF THE COUNTY COMMISSION, BEFORE **FEBRUARY 20, 2021**, YOU WAIVE YOUR RIGHT TO REQUEST A CORRECTION/REVISION OF YOUR ASSESSMENT FOR 2021 TAX YEAR.

MY STAFF AND I ARE AVAILABLE TO ANSWER YOUR INQUIRIES AND TO ENSURE THAT ALL ASSESSMENTS IN MORGAN COUNTY ARE FAIR AND EQUITABLE FOR EACH INDIVIDUAL TAXPAYER.

SINCERELY,
DEBBIE A. WEAVER