

West Virginia Law provides for an appeal to the County Commission sitting as Board of Equalization and Review (February) and the Office of Tax Appeals for anyone who received a notice of increase in January of 10% or \$1000 in real estate assessment value or 10% and an increase of \$100,000 in commercial property assessment value. If you disagree with the Assessor's value, please follow the appeal processes identified below to determine the outcome of your appeal. The Board of Equalization and Review meets in the month of February and must begin on or before February 1st. It cannot recess for more than three (3) business days and must adjourn on or before February 28th, but no sooner than February 15th. 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.

Steps for Accessing the Board of Review and Equalization

- 1) Contact the County Commission at **(304) 291-7257**.
- 2) The County Commission will forward to you a Request for Hearing Form (attached).
 - The Request for Hearing Form will only need to be completed if the informal review process identified below fails to resolve your concerns.
- 3) The County Commission will refer your case to the Assessor's Office and you will be contacted by a staff person in the Real Estate Department for an informal review.
- 4) The informal review process may include a visit to the subject property by the Assessor's Office Appraisal Department as they work to resolve your concerns.
- 5) If the informal review process is unable to resolve your concerns, you must complete the Request for Fair Hearing Form (attached) and return it with all supportive documentation. Acceptable supportive documentation includes but is not limited to an appraisal of the subject property that has been completed by a licensed appraiser within the last two years and/or documentation of value of comparable properties near yours. The documentation should be sent to the following address:

Monongalia County Court House
Monongalia County Commission
243 High St, Room 202
Morgantown, WV 26505

- Once your Request for Fair Hearing and supportive documentation have been received by the Monongalia County Commission, you will be contacted and scheduled for one of the hearing dates identified below.
- The Application for Review of Property Assessment must be completed for each parcel.
- All supporting documentation must be presented to the Commission three (3) business days prior to your scheduled hearing.
- If you desire a hearing before the Office of Tax Appeals, instead of the Board of Review and Equalization, the information on how to file is available at taxappeals.wv.gov/.
- If you fail to file a protest or petition as prescribed by law, the appraisal shall become conclusive and final. Any person having failed to exercise their right to protest or appeal will have waived their right and will not be permitted to question the accuracy of the appraisal.

February 2022 Board of Equalization Hearings Schedule

February 01, 2023	10:45 am
February 03, 2023	11:30 am
February 08, 2023	10:45 am
February 10, 2023	11:30 am
February 15, 2023	1:30 pm
February 21, 2023	11:30 am

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