

## **PROPERTY VALUES AND PROPERTY TAXES**

West Virginia Law requires each County Assessor to value all property at its fair market value as of July 1 of each year for the upcoming tax year. 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 Board of Equalization and Review or to the Office of the Tax Appeals, 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, and cannot recess for more than 3 business days and must adjourn on or before the last day of February of the tax year, but no sooner than February 15. **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.**

Per the repeal of WV Code §11-3-24b in 2021, the County Commission no longer sits as the Board of Assessment Appeals in October. These amendments apply to the assessment years beginning on or after July 1, 2022.

### **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 the Office of the Tax Appeals.

If you and the Assessor’s office cannot come to an agreement then you can appeal to the County Commission to be heard in February or the Office of Tax Appeals on a date to be assigned.

If you choose to be heard by the Board of Equalization and Review or the Office of Tax Appeals you must file a written request with the Clerk of the County Commission or the Office of Tax Appeals no later than February 20th. The County Commission or Office of Tax Appeals will give you a date and time for you to appear and present your evidence. 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 to the Board of Equalization and Review before February 20 and they adjourn, then you waive your right to ask for a correction of your assessment in the*

*current year, except on appeal to the Office of Tax Appeals*

### **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 a preponderance of the evidence standard, that the Assessor’s value is wrong.

Competent evidence is an appraisal, done by a licensed appraiser within the past three years, 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 Office of Tax Appeals.

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

In Upshur County, after meeting with the Assessor’s Office, you can appeal to the County Commission as Board of Equalization and Review by calling Tabatha R. Perry at 304-472-0535 ext. 2 or contact the Office of Tax Appeals at 304-558-1666.

However, anyone you talk to in the Assessor’s office will gladly assist you in completing the appeal application and delivering it to the County Commission.



*Upshur County Commissioners*  
Douglas K. Bush  
Kristie G. Tenney, President  
Samuel R. Nolte

*Upshur County Administrator*  
Tabatha R. Perry

*Assistant County Administrator*  
Cindy M. Hughes

*Assessor*  
Dustin Zickefoose

Upshur County Courthouse  
40 West Main Street  
Buckhannon, WV 26201

Upshur County Administrative Annex  
91 West Main Street, Suite 101  
Buckhannon, WV 26201

**BOARD OF EQUALIZATION AND  
REVIEW (BOER) - FEBRUARY**



Upshur County Commission  
91 West Main Street, Suite 101  
Buckhannon, WV 26201



West Virginia Code §11-3-24

