

## 2016 Dates and Times

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

Friday, January 28	9 am
Tuesday February 2	9 am
*Friday, February 5	10 & 1
Wednesday, February 10	9 am
Tuesday February 16	9 am
Friday, February 19	9 am
Wednesday, February 24	9 am

\*Mineral and Industrial Hearings will be held on Friday, February 5<sup>th</sup> at 10:00 am for Mineral and 1:00 pm for Industrial. Mineral and Industrial taxpayers are requested to meet with representatives of the W.Va. State Tax Department beginning at 9:00 am for informal discussions regarding their values.

\*\* The County Commission intends to adjourn *sine die* on February 24, 2016; 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 Chambers  
on the first floor of the  
Fayette County Courthouse  
100 North Court Street  
Fayetteville, West Virginia 25840

Fayette county Commission  
Post Office Box 307  
Fayetteville, West Virginia 25840-0307



## APPEALING YOUR PROPERTY TAX VALUES IN WEST VIRGINIA

Board of Equalization and Review  
and Board of Assessment Appeals

Your Rights and Responsibilities



Fayette County Commission  
Matthew D. Wender  
John H. Lopez  
Denise A. Scalph

Assessor  
Eddie Young



## **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. 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.

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 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 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, 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.

Starting in 2010, state law also provides for an appeal to the County Commission sitting as 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 needn’t go before the 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 not later than February 24. 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 year(s).

## **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.

Competent evidence is an appraisal, done by a licensed appraiser within the past three years, using 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 Fayette County, after meeting with the Assessor’s Office, you can appeal to the County Commission either as Board of Equalization and Review or as Board of Assessment Appeals by calling Deborah Berry at 304-574-4228.

***If you fail to request an appeal either to the Board of Equalization and Review or the Board of Assessment Appeals before February 24, then you waive your right to ask for a correction of your assessment in the current year.***