

West Virginia Law provides for an appeal to the County Commission sitting as Board of Equalization and Review(February) and the Board of Assessment Appeals (October) 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 1<sup>st</sup>. It cannot recess for more than 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**

- Contact the County Commission at **304 291-7257**
- 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.
- 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
- 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
- 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 year 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 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 Board of Assessment Appeals in October of 2022, you must submit a request for Hearing Form prior to 3:30 p.m. on Tuesday February 22, 2022. Your current appraisal (within last 2 years) and/or supportive documentation for consideration of your appeal must be submitted to the Assessor and County Commission by September 2, 2022 in order for your appeal to be heard by the Board of Assessment Appeals in the October 2022 session.
- If you fail to request an appeal either to the Board of Equalization and Review or the Board of Assessment Appeals before February 22, then you waive your right to ask for a correction of your assessment in the current year.

**February 2020 Board of Equalization Hearings Schedule**

February 1, 2022	9:15 am – 9:30 am
February 4, 2022	9:30 am – 11:30 am
February 9, 2022	1:00 pm – 3:00 pm (Mineral Day)
February 14, 2022	9:30 am – 11:30 am
February 17, 2022	9:30 am – 11:30 am
February 22, 2022	9:30 am – 11:30 am

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