

INSTRUCTIONS FOR PROPERTY TAX APPEALS

Lines 1 & 2 are necessary to allow the Office of Tax Appeals (OTA) to ensure that the correct piece(s) of property are identified and that all property owners are identified as well. This Tribunal is aware that you have not received a tax ticket for this property tax year, however, any tax ticket for the property that is the subject of this appeal will suffice. Please be aware that line 2 requests the names and addresses of all persons who have an ownership interest, not tenants or lessees.

Lines 9-20 concern one or two people. Often times, people have someone assist them in filing an appeal. Under West Virginia law, a property owner can have a third party “represent” them at the OTA. This means someone such as a bookkeeper, accountant or someone else can assist the property owner in filing the appeal, and in negotiating a possible settlement with the county assessor or the Tax Commissioner. This representative does not have to be a licensed attorney. **However, if the property owner is anything other than individuals then if the matter proceeds to a hearing the property owner will need to be represented by a licensed attorney.**

Lines 22-24 concern what path the property owner took prior to filing the appeal. There are many ways to end up at the OTA. For example, a property owner can meet with their assessor, then have a hearing before the Board of Equalization and Review, and then come to the OTA. Or, they can meet with the assessor and skip the Board and come to the OTA. Some property owners will just deal with their assessor and the Property Tax Division of the State Tax Department. Lines 22-24 are necessitated by these various paths. It is critical for this Tribunal to understand the paths, because in some cases the property owner will be entitled to a hearing at the OTA, and in other cases, this Tribunal will be acting as an appellate court, reviewing what transpired at the county level. Lines 22-24 are also critical to ascertain if the property owner’s appeal is timely. That is why lines 23-24 request information about any written determinations the property owner has received, because, in some cases, these written determinations start the clock running on the appeal deadline. More detailed information regarding appeal deadlines can be found in the OTA’s procedural rules, which are on our website.

**PETITION FOR PROPERTY TAX APPEAL BEFORE
THE WEST VIRGINIA OFFICE OF TAX APPEALS**

Docket No. _____
(to be filled in by the OTA)

I) INFORMATION ABOUT THE PROPERTY OWNER(S)

1) Please identify by map and parcel number the property that is the subject of this appeal. If more than one parcel is being appealed, list all. (Please attach a copy of any tax ticket for each parcel being appealed.)

2) Please list the names and addresses of all persons who have an ownership interest in the property identified in line 1 above. (use an extra sheet if necessary)

3) The Property owner(s) is: (check all that apply)

- | | |
|--|---|
| <input type="checkbox"/> Individual(s) | <input type="checkbox"/> Married filing jointly |
| <input type="checkbox"/> Married filing separately | <input type="checkbox"/> Sole Proprietorship |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Partnership |
| <input type="checkbox"/> Single Member LLC | <input type="checkbox"/> Multi-Member LLC |
| <input type="checkbox"/> 501(c) | <input type="checkbox"/> State Agency or Political Subdivision |

II. INFORMATION ABOUT THE PERSON FILLING OUT THE PETITION

4) Name of person filling out this appeal form.

5) Address

6) Phone number

7) Fax Number, if applicable.

8) Email

9) This Petition is being filled out by:

☐ Property owner ☐ Representative ☐ Lawyer ☐ Other

10) If the Petition is being filled out by someone other than the property owner please print your name below.

11) Relationship to Property owner.

12) Address if different from Line 5.

13) Phone Number, if different from Line 6

14) Fax Number, if different from Line 7

15) Email, if different from Line 8

**III. INFORMATION ABOUT THE PROPERTY OWNER'S
REPRESENTATIVE (if applicable)**

16) Does the Property owner want the person identified in Line 10 above to represent them? ☐ Yes ☐ No ☐ N/A

17) If No, does the Petitioner want someone else to represent them?

☐ Yes ☐ No

18) If Yes, please provide the representative's information below

Name _____

Address _____

Phone Number: _____

19) Fax Number, if applicable.

20) Email

IV INFORMATION ABOUT THE PROPERTY

21) The property identified in line 1 above is:

☐ Residential ☐ Commercial ☐ Natural Resource ☐ Industrial

☐ Business Tangible Personal ☐ Farm Use ☐ Mineral Interest

☐ Public Utilities ☐ Other _____

V INFORMATION ABOUT THE APPEAL

22) By checking boxes below, please explain all the actions the property owner has taken prior to filing this appeal. (Check all boxes that apply and attach a copy of any written determination received)

A) I contacted the county assessor's office ☐ in person ☐ by email or phone, to discuss:

☐ A written notice of increased assessment I received. ☐ Incorrect Valuation

☐ Classification ☐ Taxability ☐ Farm use

☐ Other _____

A1) ☐ I received a written determination from the assessor's office on _____ date.

B) ☐ My classification/taxability question generated a written opinion from the Tax Commissioner

B1) ☐ I received this written determination on - _____

C) ☐ After my communications with the assessor's office, I next went to the Board of Equalization and Review in February.

C1) ☐ I was afforded a hearing before the Board of Equalization and Review. **IF THIS HEARING WAS NOT RECORDED, AND DID NOT INLCUDE SWORN TESTIMONY AND EXHIBTS DO NOT CHECK THIS BOX.**

D) ☐ I never communicated with the assessor's office, and went directly to the Board of Equalization and Review in February.

D1) ☐ I was afforded a hearing before the Board of Equalization and Review. **IF THIS HEARING WAS NOT RECORDED, AND DID NOT INLCUDE SWORN TESTIMONY AND EXHIBTS DO NOT CHECK THIS BOX.**

E) ☐ I received notice from the Board of Equalization and Review that it was adjusting the property's value, pursuant to West Virginia Code Section 11-3-24(d). I went to the Board after receiving this notice.

E1) ☐ I was afforded a hearing on the 11-3-24(d) notice. **IF THIS HEARING WAS NOT RECORDED, AND DID NOT INCLUDE SWORN TESTIMONY AND EXHIBITS DO NOT CHECK THIS BOX.**

F) ☐ I received an appraisal of natural resource or industrial property pursuant to West Virginia Code Section 11-6k-6.

G) ☐ After receipt of the 11-6k-6 appraisal, I went to the Board of Equalization and Review in February.

G1) ☐ I was afforded a hearing on the 11-6k-6 appraisal. **IF THIS HEARING WAS NOT RECORDED, AND DID NOT INCLUDE SWORN TESTIMONY AND EXHIBITS DO NOT CHECK THIS BOX.**

H) ☐ After receipt of the 11-6k-6 appraisal, I did not go to the Board of Equalization and Review.

23) ☐ I have attached a copy of any written decision referred to in A-H above.

24) ☐ I have not attached a copy of any written decision referred to in A-H above.

If so, why not? _____

VII NATURE OF THE COMPLAINTS

25) Please explain in simple terms what action the Assessor/Board of Equalization and Review/Tax Commissioner has taken that led to this appeal. (attach a separate sheet if necessary) and what relief you seek:

26) If this matter proceeds to a hearing, does the Petitioner or any other person need special accommodation? ☐ Yes ☐ No

27) If yes, please explain the nature of the accommodation necessary:



STOP! – BEFORE SIGNING THIS PETITION OF APPEAL PLEASE CHECK LINE 1 AND LINE 23, TO ENSURE THAT YOU HAVE REMEMBERED TO ATTACH A COPY OF A RECENT TAX TICKET FOR THE PARCEL(S) AND ANY WRITTEN DETERMINATION YOU HAVE RECEIVED PRIOR TO FILING THIS APPEAL.

VIII SIGNATURE

Property owner or Representative

Date

Please **Hand deliver, Mail, Fax, or Email** your petition, and a copy of paperwork you received to:

West Virginia Office of Tax Appeals
112 California Ave, Building 4, 7th Floor
Charleston, WV 25305

FAX: 304-558-1670
EMAIL: wwota@wv.gov