Property Tax Edge

West Virginia Property Tax Appeal Checklist

Deadlines, process, and what to gather — 2026

If your home's assessed value is higher than what it would realistically sell for, you may be overpaying — and West Virginia lets you appeal. Use this checklist to file correctly and on time.

West Virginia at a glance

Appeal deadline	February 20, 2026 — written protest; hard outer deadline March 31, 2026 to the Office of Tax Appeals
Effective tax rate	0.51% (about $865/yr on a $162,600 home)
Assessment basis	60% of appraised value
Appeals heard by	County Commission (Board of Review) !’ State Tax Department !’ Circuit Court

There is no 30-day-from-notice rule. File your written protest by February 20 of the tax year with either the clerk of the county commission or the Office of Tax Appeals (§11-3-23a(c)(2)); if the Board of Equalization and Review has already adjourned, file with the OTA. The county commission sits as the BOER from no later than February 1 and must adjourn by the last day of February — it may adjourn any time after February 15, so do not wait. The hard outer deadline is March 31 of the tax year to petition the Office of Tax Appeals; later filings are dismissed as untimely (§11-3-25b(a)). An optional assessor review runs 8 business days from an increase notice (§11-3-15c). Note: missing the BOER does NOT forfeit your year — §11-3-25b(e) preserves the OTA's jurisdiction — but missing March 31 does. Deadlines and forms vary by county — always confirm with your local county assessor before filing.

Step-by-step checklist

- [ ] **Find your assessment notice.** Note the assessed value and your parcel / account number.
- [ ] **Estimate your home's real market value.** Pull 3–5 recent comparable sales of similar nearby homes.
- [ ] **Check if you're over-assessed.** If assessed value is higher than market value, you likely have a case — use the free calculator at propertytaxedge.com.
- [ ] **Gather your evidence.** Comparable sales, photos of condition issues, repair estimates, and an appraisal if you have one.
- [ ] Receive assessment notice
- [ ] Optional: petition the assessor for review within 8 business days of an increase notice
- [ ] File your written protest by February 20 with the clerk of the county commission or the Office of Tax Appeals
- [ ] Attend the Board of Equalization and Review (sits from February 1; may adjourn any time after February 15)
- [ ] Hard deadline: petition the Office of Tax Appeals by March 31 — later filings are dismissed as untimely
- [ ] **After the decision.** Accept the reduction, or pursue the next level of appeal if warranted. A win can lower your bill for years.

Exemptions that may lower your bill

- **Homestead:** Homestead Exemption: $20,000 assessed value reduction for 65+ or disabled
- **Senior / other relief:** Homestead Exemption: $20,000 assessed value reduction for 65+ or totally disabled

Evidence that wins appeals

- 3–5 comparable sales lower than your assessed value
- Photos of needed repairs, damage, or condition problems
- Contractor repair estimates
- Independent appraisal (the strongest single piece of evidence)