

Property Tax Guidelines

West Virginia

Important Dates

Valuation Date County Assessor

Tax Bills Due 1st half installment – October 1st
2nd half installment – March 1st

Assessment Cycle Annually

Valuation Notice July – January; varies by jurisdiction

Appeal Deadline Typically February, but varies by jurisdiction



ABOUT NEWMARK VALUATION & ADVISORY

We transform untapped potential into limitless opportunity.

At Newmark, we don't just adapt to what our partners need—we adapt to what the future demands. Our integrated platform delivers seamlessly connected services tailored to every type of client, from owners to occupiers, investors to founders, and growing startups to leading companies. We think outside of boxes, buildings and business lines, delivering a global perspective and a nimble approach. From reimagining spaces to engineering solutions, we have the vision to see what's next and the tenacity to get there first.

Who is assessing?

County Assessor

How is the assessed value determined?

The assessed market value should be determined through the income approach, sales comparison approach, and/or the cost approach. In reality, commercial real property is often assessed through mass appraisal, leaving many properties unfairly over-assessed.

Which properties are the best candidates for appeal?

Properties that demonstrate high vacancy rates, deferred maintenance, functional or economic obsolescence, or tenant/operational issues. Assets that are not uniformly assessed with their competitive set should also be reviewed.

What are the levels of appeal?

County Assessor Informal
Board of Equalization
Superior Court

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