

IN RE: BOARD OF REVIEW AND EQUALIZATION - 2026

Pursuant to Chapter 11, Article 3, Section 24 of the Code of the State of West Virginia, of 1931, as amended, upon a motion made by David Blair Couch, seconded by James E. Colombo and made unanimous by Robert K. Tebay, THE COUNTY COMMISSION OF WOOD COUNTY, will meet for the purpose of reviewing and equalizing the assessments made by the Assessor of the said County of Wood, for the year 2026 on the following dates: February 2, 2026 at 10:00 o'clock A.M., at which time the Assessor shall submit the property books for the current year. Taxpayers may come before the Board of Review and Equalization, February 2, 5, 9 and 12, 2026, with each session beginning at 10:00 o'clock A.M. until 12:00 Noon, and if needed, afternoon appointments from 1:00 o'clock P.M. until 3:00 o'clock P.M. on said dates if needed, concluding at 3:00 o'clock P.M. on the 19th day of February, 2026 for the purpose of hearing any and all complaints of taxpayers as to the assessments placed upon his or her property by the Assessor. Hearings will also be available Monday, February 9, 2026 from 5:00 P.M. to 7:00 P.M. by appointment only. Appointments for all hearings must be made through the County Administrator's Office.

The County Commission shall proceed to examine and review the property books and shall add on the books, the names of persons, the value of personal property and descriptions and value of all real estate liable to assessments, which were omitted by the Assessor. They shall correct all errors in the names of persons, in the description of value of property and they shall cause to be done whatever else may be necessary to make the valuation comply with the provisions of this Chapter; but, in no case, shall any questions of classification or taxability be considered or reviewed.

IF ANY PERSON FAILS TO APPLY FOR RELIEF IN THIS MATTER, HE/SHE SHALL HAVE WAIVED HIS/HER RIGHT TO ASK FOR CORRECTION IN HIS/HER

ASSESSMENT LIST FOR THE CURRENT YEAR, AND SHALL NOT, THEREAFTER, BE PERMITTED TO QUESTION THE CORRECTNESS OF HIS/HER LIST AS FINALLY FIXED BY THE COUNTY COMMISSION, EXCEPT ON APPEAL TO THE CIRCUIT COURT.

The County Commission will tour properties and adjourn Sine Die on February 19, 2026.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY

David Blair Couch, President

Robert K. Tebay, Commissioner

James E. Colombo, Commissioner