WEST VIRGINIA CODE: §11-10A-10

§11-10A-10. Hearing procedures.

(a) The office of tax appeals shall assign a date, time, and place for a hearing on a petition and shall notify the parties to the hearing by written notice at least 20 days in advance of the hearing date. The hearing shall be held within 45 days of the due date of the commissioner's answer unless continued by order of the office of tax appeals for good cause.

(b) A hearing before the office of tax appeals shall be heard de novo and conducted pursuant to the provisions of the contested case procedure set forth in §29A-5-1 *et seq.* of this code to the extent not inconsistent with the provisions of this article. In case of conflict, the provisions of this article shall govern. The provisions of §29A-5-5 of this code are not applicable to a hearing before the office of tax appeals.

(c) The office of tax appeals is not bound by the rules of evidence as applied in civil cases in the circuit courts of this state. The office of tax appeals may admit and give probative effect to evidence of a type commonly relied upon by a reasonably prudent person in the conduct of his or her affairs.

(d) All testimony shall be given under oath.

(e) Except as otherwise provided by this code or legislative rules, the taxpayer or petitioner has the burden of proof.

(f) The administrative law judge may ask for proposed findings of fact and conclusions of law from the parties prior to the issuance by the office of tax appeals of the decision in the matter.

(g) Hearings shall be exempt from the requirements of §6-9A-1 *et seq.* and §29B-1-1 *et seq.* of this code.

(h) For all appeals regarding property tax assessments, taxability, and classifications pursuant to §11-3-1 et. seq., the standard of proof which a taxpayer must meet at all levels of review and appeal shall be a preponderance of the evidence standard.

WV Legislature