WEST VIRGINIA CODE: §11-10A-14

§11-10A-14. Recording hearings; notice; record; transcripts; costs.

(a) Except in the small claims division, all hearings before the office of tax appeals shall be recorded by means acceptable for use in courts of this state. All parties shall receive notice that the hearing will be recorded and that each is entitled to receive a copy of the recording at cost.

(b) A copy of the written exhibits made part of the record shall be available to any party upon request and payment of a reasonable fee.

(c) Upon appeal to circuit court, a verbatim transcript and copy of written exhibits shall be prepared for submission to the circuit court with the cost paid by the party taking the appeal: Provided, That if both parties appeal, the cost of the transcript shall be shared equally by the two parties.

WV Legislature