

## **WEST VIRGINIA CODE: §11-10A-16**

### **§11-10A-16. Decisions and orders of the office of tax appeals; publication.**

(a) Every final decision or order of the office of tax appeals shall be in writing and shall include a concise statement of the material facts and conclusions of law.

(b) All final decisions or orders of the office of tax appeals shall be issued within a reasonable time, not to exceed six months, from the date the petition is filed or from the date the hearing record is closed, whichever is later.

(c) All final decisions and orders, except small claims decisions, shall be published in the state register after having been redacted to maintain confidentiality. The office of tax appeals may also post its redacted decisions on the Internet.