# WEST VIRGINIA CODE: §11-10A-17

**§11-10A-17. Service of notice of final decisions and orders.**

(a) Notice of final decisions and orders of the office of tax appeals shall be served upon the parties either by personal or substituted service, or by certified mail.

(1) Service of notice by personal or substituted service is valid if made by any method authorized by the rules of the West Virginia rules of civil procedure.

(2) Service of notice by certified mail is valid if accepted by the party, or if addressed to and mailed to the party's usual place of business or usual place of abode or last known address and accepted by any person.

(b) Any notice addressed and mailed in the manner specified in subsection (a), which is refused or not claimed, may then be served by first-class mail, postage prepaid, to the same address and the date of posting in the United States mail is the date of service.

WV Legislature