WEST VIRGINIA CODE: §11-10A-18

§11-10A-18. Finality of decision by the office of tax appeals; amount due payable; prompt refunds.

Unless an appeal from the decision of the office of tax appeals is taken pursuant to section nineteen of this article, within sixty days after service of notice of the decision, the office of tax appeals's decision shall become final and conclusive and not subject to either administrative or judicial review. The amount, if any, owed by the taxpayer shall be due and payable to the Tax Commissioner on the day following the date upon which the decision became final. The amount of overpayment by the taxpayer, if any, shall be promptly refunded or credited to the taxpayer.

WV Legislature