WEST VIRGINIA CODE: §11-10A-21

§11-10A-21. Timely filing.

(a) Any petition, statement or other document required to be filed within a prescribed period or on or before a prescribed date under authority of this article is timely filed if it is delivered in person on or before the date to the office of tax appeals at its office during normal business hours.

(b) Any petition, statement or other document required to be filed within a prescribed period or on or before a prescribed date under authority of this article that is delivered by the United States mail to the office of tax appeals is timely filed if the date of the United States postmark stamped on the envelope is within the prescribed period or on or before the prescribed date for filing, and the envelope was deposited in the United States mail, postage prepaid and properly addressed to the office of tax appeals.

(c) The last date for timely filing includes any extension of time authorized by law or rule and any extension of time granted in writing by the office of tax appeals.

WV Legislature