WEST VIRGINIA CODE: §11-10A-4

§11-10A-4. Principal office; place for hearings; county commission to provide facilities.

The principal office shall be at the state capital, but the office of tax appeals may hold hearings at any place within this state. A county commission, upon request by the office of tax appeals, shall provide it with suitable rooms and facilities for hearings it holds in that county at times convenient to the county commission and the office of tax appeals.

WV Legislature