

## **WEST VIRGINIA CODE: §11-10A-5**

### **§11-10A-5. Seal; authenticating records; judicial notice.**

The office of tax appeals shall have a seal. The seal shall have the following words engraved thereon: "West Virginia Office of Tax Appeals." The office of tax appeals shall authenticate all of its orders, records and proceedings with the seal; and the courts of this state shall take judicial notice of the seal.