

WEST VIRGINIA CODE: §11-10A-8

§11-10A-8. Jurisdiction of Office of Tax Appeals.

The Office of Tax Appeals has exclusive and original jurisdiction to hear and determine all:

- (1) Appeals from tax assessments issued by the Tax Commissioner pursuant to article ten of this chapter;
- (2) Appeals from decisions or orders of the Tax Commissioner denying refunds or credits for all taxes administered in accordance with the provisions of §11-10-1 *et seq.* of this code;
- (3) Appeals from orders of the Tax Commissioner denying, suspending, revoking, refusing to renew any license, or imposing any civil money penalty for violating the provisions of any licensing law administered by the Tax Commissioner;
- (4) Questions presented when a hearing is requested pursuant to the provisions of any article of this chapter which is administered by the provisions of §11-10-1 *et seq.* of this code;
- (5) Matters which the Tax Division is required by statute or legislatively approved rules to hear, except employee grievances filed pursuant to §6C-2-1 *et seq.* of this code;
- (6) Other matters which may be conferred on the office of tax appeals by statute or legislatively approved rules; and
- (7) Appeals by any party aggrieved by the valuation of real property and personal property tax assessments and classifications or taxability as set forth in §11-3-1 *et. seq.* of this code.