WEST VIRGINIA CODE: §11-10A-9

§11-10A-9. Appeal to Office of Tax Appeals; petition; answer.

(a) A proceeding before the Office of Tax Appeals appealing a tax assessment, a denial of a tax refund or credit or any other order of the Tax Commissioner, or requesting a hearing pursuant to the provisions of any article of this chapter which is administered pursuant to article ten of this chapter, shall be initiated by a person timely filing a written petition that succinctly states:

(1) The nature of the case;

(2) The facts on which the appeal is based; and

(3) Each question presented for review by the Office of Tax Appeals.

(b) Except where a different time for filing a petition is specified elsewhere in this code, a petition filed pursuant to subsection (a) of this section is timely filed if postmarked or hand delivered to the Office of Tax Appeals within sixty days of the date a person received written notice of an assessment, denial of a refund or credit, order or other decision of the Tax Commissioner.

(c) The Office of Tax Appeals shall, within five days of receipt of a timely petition filed pursuant to subsection (a) of this section, provide the Tax Commissioner with a copy of the petition. The Tax Commissioner shall submit a written answer to the petition within forty days of his or her receipt of the petition. The answer shall succinctly state:

(1) The nature of the case;

(2) The facts relied upon by the Commissioner;

(3) An answer to each question presented for review.

(d) A proceeding before the Office of Tax Appeals in other matters conferred by statute or legislatively approved rules shall be initiated by filing a petition with the Office of Tax Appeals in accordance with the provisions of the applicable statute or rule.

WV Legislature