WEST VIRGINIA CODE: §11-25-9

§11-25-9. Hearings and appeals.

Any claimant aggrieved by the denial in whole or in part of his claim for relief, except when the denial is based upon the late filing of a claim for relief, may demand a hearing within thirty days after such denial by filing with the State Tax Commissioner a verified petition for hearing, which petition shall set forth with definiteness and particularity the reasons for objecting to such denial. In every case where a petition is filed, the State Tax Commissioner shall assign a time and place for a hearing upon the same and shall proceed in accordance with the provisions of article ten of this chapter and all of the applicable provisions of said article ten shall be applicable with like effect as if the petition were a petition for reassessment as provided in said article ten. In connection with holding any such hearing, the State Tax Commissioner shall have all of the relevant powers and authority set forth in said article ten. An appeal from a final decision of the State Tax Commissioner made after any such hearing may be taken by the claimant in accordance with the provisions of said article ten of this chapter, and such appeal shall be processed and determined with like effect as if said claimant were a "taxpayer" as that term is used in said article ten.

WV Legislature