WEST VIRGINIA CODE: §11-3-25b

§11-3-25b. Appeal to Office of Tax Appeals.

(a) In all cases involving appeal to the Office of Tax Appeals from a property tax valuation pursuant to §11-3-15i or §11-3-23a of this code, or from an order of a County Commission sitting as a Board of Equalization and Review pursuant to §11-3-24 of this code, the appeal petition must be filed with the Office of Tax Appeals by March 31 of the property tax year as defined in §11-3-1 of this code to be considered timely filed. If a petition of appeal is not filed with the Office of Tax Appeals by March 31 of the property tax year, then it shall be dismissed as untimely.

(b) In all cases involving appeal to the Office of Tax Appeals from a property tax ruling on taxability or classification by the Tax Commissioner pursuant to §11-3-24a of this code, the appeal petition must be filed within 30 days after receiving written notice of the Tax Commissioner's ruling. If a petition of appeal is not timely filed with the Office of Tax Appeals, then it shall be dismissed.

(c) In all cases involving property tax matters brought before the Office of Tax Appeals pursuant to subsections (a) and (b) of this section, the hearing before the Office of Tax Appeals shall be de novo as provided in §11-10A-10 of this code. Notwithstanding the provisions of §11-10A-10 of this code, a property tax appeal to the Office of Tax Appeals involving valuation, classification, or taxability may be set for hearing within 90 days of the due date of the answer unless continued by order of the Office of Tax Appeals for good cause.

(d) The provisions of this section shall be effective for all property tax appeals to the Office of Tax Appeals made on or after January 1, 2023.

(e) Notwithstanding any provisions of this article to the contrary, failure to file a petition in writing, register a complaint, or request an informal review, as provided in §11-3-15c, §11-3-15d, §11-3-23a, §11-3-24, or §11-3-24a shall not bar the Office of Tax Appeals' jurisdiction to hear any such property tax appeal. This provision is to clarify that the Office of Tax Appeals will have original property tax jurisdiction to hear such appeals.

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