WEST VIRGINIA CODE: §11-6G-7

§11-6G-7. Adjustment of valuation by interstate commerce appeals board.

There is hereby created the interstate commerce appeals board the membership of which shall be comprised of the Tax Commissioner or his or her designee, the motor vehicles commissioner or his or her designee, and the State Auditor or his or her designee. The interstate commerce appeals board shall meet the first Monday in July, unless the first Monday is a holiday at which time the interstate commerce appeals board shall meet upon the first business day thereafter. In the event of an emergency, the interstate commerce appeals board may be convened upon the agreement of two of the three members of the board. Any time before an owner or operator appeals a valuation to circuit court, as provided for in section eight of this article, the interstate commerce appeals board may, after consideration of all relevant facts and evidence, adjust the valuation made by the interstate commerce appeals board pursuant to section eleven of this article.

WV Legislature