WEST VIRGINIA CODE: §33-43-9

§33-43-9. Hearing and appeal; judicial review.

(a) Within sixty days of the issuance of an assessment or imposition of a penalty, a taxpayer may request a hearing before the commissioner on the amount or validity of the assessment or penalty. Except as otherwise provided in this article or in legislative rules proposed and approved by the Legislature thereto, the hearings are subject to the requirements established in sections thirteen and fourteen, article two of this chapter.

(b) A request for a hearing shall be in writing and shall set forth with reasonable particularity the taxpayer's objections to the assessment or penalty and the factual basis therefore. At any time prior to the hearing, the commissioner may allow a taxpayer to amend the request.

(c) The taxpayer's request shall be executed by the taxpayer in a manner prescribed by the commissioner, and a request so executed shall constitute a sworn statement by the signatory that to the best of his or her knowledge and belief, the information provided in the request is true and accurate.

(d) Assessments issued by the commissioner shall be presumed correct, and the taxpayer shall bear the burden of proving, by a preponderance of the evidence, that the assessment is incorrect or contrary to law.

(e) If the taxpayer does not timely appeal the commissioner's order, that order shall become final as of the expiration of the period during which the taxpayer may have brought an appeal. Upon becoming final, an order shall be conclusive of the liability of the taxpayer and is not subject to either administrative or judicial review.

(f) An agreed order signed by the taxpayer and the commissioner is final and shall constitute a waiver of the taxpayer's right to a hearing or appeal under this chapter.

WV Legislature