

WEST VIRGINIA OFFICE OF



TAX APPEALS

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ANNUAL REPORT TO THE LEGISLATURE FOR FISCAL YEAR 2025

The West Virginia Office of Tax Appeals ("OTA") was created by the Legislature under the provisions of West Virginia Code § 11-10A-1, *et seq.*, to provide taxpayers the opportunity for unbiased review of certain decisions of the Tax Commissioner. During Fiscal Year 2025, the Office of Tax Appeals operated with a small staff consisting of one (1) chief administrative law judge ("CALJ") who is appointed by the Governor, one (1) deputy chief administrative law judge ("DCHFALJ"), one (1) administrative law judge ("ALJ"), one (1) executive director ("E.D."), and three (3) support personnel.

In the preceding fiscal year, two-hundred eight (208) regular petitions, ninety-four (94) property tax petitions, four (4) small claims petitions were filed, in accordance with the statutory requirements and the administrative rules for the OTA, for a total of three-hundred six (306) matters docketed. Two hundred fifty-three (253) final dispositions occurred during the current fiscal year. Administrative law judges issued twelve (12) Final Decisions, two-hundred twenty-seven (227) Dismissal Orders and fourteen (14) Show Cause Orders. Petitions that were ruled and dismissed as "not timely" totaled zero (0).

The first action in all new cases is a telephonic status conference. The purpose of this status conference is to answer any questions that petitioners may have and to begin a dialogue between the Respondent and the Petitioner to ascertain if the matter can be resolved, as contemplated by the governing law, without the need for an evidentiary hearing.

In the majority of cases, OTA conducts follow-up telephonic conferences to assist the parties in moving cases forward. Of the three-hundred six (306) petitions docketed for fiscal year 2025, the following taxes were most often the subject of appeal:

Property Tax	103
Personal Income Tax	60
Combined Sales & Service & Use Tax	41
Motor Fuel	11
Corporate Net Income Tax/Business Franchise Tax	22
Withholding Tax	13
Pass Thru Entity Tax	22
Officer	2
Successor in Business	1
Severance Tax	8
Other Taxes	<u>23</u>
Total by Type of Tax:	306

February 3, 2026

In Fiscal Year 2025, three (3) administrative law judges of the Office of Tax Appeals conducted six-hundred fifty-six (656) proceedings, as follows:

Prehearing Conferences	32
Telephonic Status Conference	597
Miscellaneous Motions Hearings	3
Evidentiary Hearings	23
Show Cause Evidentiary Hearings	0
Oral Arguments	1

As of the closing of the fiscal year on June 30, 2025, there were seventy-five (75) proceedings pending before this Tribunal.

Should you have any questions or concerns, please do not hesitate to call me at the number shown above. Thank you for your time and consideration.

Respectfully submitted,



A.M. "Fenway" Pollack
Chief Administrative Law Judge
West Virginia Office of Tax Appeals

2/3/24

Date

AMP/bd