

# WEST VIRGINIA OFFICE OF



## TAX APPEALS

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### ANNUAL REPORT TO THE LEGISLATURE FOR FISCAL YEAR 2023

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 2023, 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 ("DCALJ"), one (1) administrative law judge ("ALJ"), one (1) executive director ("E.D."), and four (4) support personnel.

In the preceding fiscal year, two-hundred nine (209) regular petitions, five-hundred forty-one (541) property tax petitions, eighteen (18) small claims petitions were filed, in accordance with the statutory requirements and the administrative rules for the OTA, for a total of seven-hundred sixty-eight (768) matters docketed. Three-hundred sixteen (316) final dispositions occurred during the current fiscal year. Administrative law judges issued eight (8) Final Decisions, two-hundred eighty-eight (288) Dismissal Orders and thirteen (13) Show Cause Orders. Petitions that were ruled and dismissed as "not-timely" totaled seven (7).

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 seven-hundred sixty-eight (768) petitions docketed for fiscal year 2023, the following taxes were most often the subject of appeal:

Property Tax	541
Personal Income Tax	96
Combined Sales & Service & Use Tax	55
Motor Fuel	9
Corporate Net Income Tax/Business Franchise Tax	6
Withholding Tax	22
Pass Thru Entity Tax	11
Officer	3
Successor in Business	0
Severance Tax	4
Other Taxes	21
Total by Type of Tax:	768

February 15, 2024

In Fiscal Year 2023, three (3) administrative law judges of the Office of Tax Appeals conducted six-hundred and four (604) proceedings, as follows:

Prehearing Conferences	24
Telephonic Status Conference	570
Miscellaneous Motions Hearings	3
Evidentiary Hearings	7
Show Cause Evidentiary Hearings	0
Oral Arguments	0

As of the closing of the fiscal year on June 30, 2023, there were one hundred forty-two (142) proceedings pending before this Tribunal.

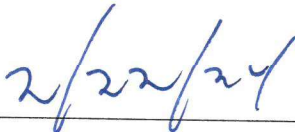
Should you have any questions or concerns, please do not hesitate to call me at the number shown above. Thank you for your time and consideration.

Respectfully submitted,



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



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Date

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