

**PETITIONER'S PROPERTY TAX PREHEARING STATEMENT
BEFORE THE WEST VIRGINIA OFFICE OF TAX APPEALS**

Date _____

Petitioner Name _____

Docket No(s) _____

Note: If you are filling out this prehearing statement without the benefit of a lawyer, do not be concerned. This document seeks a variety of information, but three (3) areas are of most importance. They are, what are the facts (what happened between you and the Assessor/Tax Department), does the Assessor/Tax Department agree with your version of the facts, and finally, what has the Assessor/Tax Commissioner done wrong. By this we mean what law(s) has the Assessor/Tax Commissioner violated in your case? This is the most important area of inquiry, because generally Petitioners cannot prevail without showing an error on the Assessor/Tax Commissioner's part. Except in very rare circumstances, you will not be able to prevail by arguing that what the Assessor/Tax Commissioner has done in your case is "not fair" or that you have been discriminated against. Finally, if there is a section that is confusing, answer to the best of your ability and it will be discussed at the prehearing conference.

- 1) Please identify what facts the Petitioner believes are relevant to this matter:

(attach a separate sheet if necessary)

2) To the Petitioner's knowledge, does the Assessor/Tax Commissioner agree or disagree with Petitioner's identification of the relevant facts?

- a. Agrees Disagrees Unknown

3) Please identify all statutes, regulations or case law which the Petition will rely on at hearing and in post-hearing briefs.

(attach a separate sheet if necessary)

- a) _____
- b) _____
- c) _____
- d) _____
- e) _____
- f) _____

6) If the Petitioner is represented by counsel, does counsel believe that any of the regulatory authorities in Section 3 correct/clarify the ambiguity?

Yes

No

N/A

7) Please identify the type of action taken by the Assessor/Tax Commissioner that led to this appeal.

Incorrect valuation Incorrect classification/taxability ruling

Other (please specify) _____

8) Does the Office of Tax Appeals have the jurisdictional documents in its possession, ie, the valuation determination from the Assessor/Tax Commissioner or a taxability ruling?

Yes

No

a) If no, why not?

The parties should be advised that no matter before the Office of Tax Appeals shall proceed to an evidentiary hearing unless this Tribunal is in possession of the jurisdictional documents called for in West Virginia Code Section 11-10A-8

9) Please list the witnesses the Petitioner intends on calling.

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10) Please list all the documents the Petitioner intends on introducing during the evidentiary hearing in this matter.

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By

Date

All prehearing statements must be sent to the Office of Tax Appeals electronically, by email to the following address wvota@wv.gov Please ensure that this mailing includes the Petitioner's docket number(s).