



2) Does the Assessor/State Tax Commissioner believe that any of the statutory or regulatory provisions at issue in this case are ambiguous? If so, please explain the ambiguity below.

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3) Are there any material facts in this matter on which the parties disagree? If so, please list/discuss them below.

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4) Please list the witnesses the Assessor/State Tax Commissioner intends to call to testify at the evidentiary hearing in this matter.

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- \_\_\_\_\_

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- \_\_\_\_\_
- \_\_\_\_\_

5) Please list the documents the Assessor/State Tax Commissioner intends to introduce at the evidentiary hearing.

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- \_\_\_\_\_

\_\_\_\_\_  
Attorney/Representative for Assessor/State Tax Commissioner Date

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