

WEST VIRGINIA OFFICE OF



TAX APPEALS

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ANNUAL REPORT TO THE LEGISLATURE FOR FISCAL YEAR 2024

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 2024, 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 four (4) support personnel.

In the preceding fiscal year, one-hundred sixty (160) regular petitions, one-hundred seven (107) property tax petitions, twenty-five (25) small claims petitions were filed, in accordance with the statutory requirements and the administrative rules for the OTA, for a total of two-hundred ninety-two (292) matters docketed. Five-hundred seventy-seven (577) final dispositions occurred during the current fiscal year. Administrative law judges issued three (3) Final Decisions, five-hundred sixty-nine (569) Dismissal Orders and five (5) 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 two-hundred ninety-two (292) petitions docketed for fiscal year 2024, the following taxes were most often the subject of appeal:

Property Tax	99
Personal Income Tax	62
Combined Sales & Service & Use Tax	28
Motor Fuel	15
Corporate Net Income Tax/Business Franchise Tax	21
Withholding Tax	8
Pass Thru Entity Tax	18
Officer	3
Successor in Business	1
Severance Tax	16
Other Taxes	21
Total by Type of Tax:	292

January 29, 2025

In Fiscal Year 2024, three (3) administrative law judges of the Office of Tax Appeals conducted eight-hundred twenty-four (824) proceedings, as follows:

Prehearing Conferences	50
Telephonic Status Conference	738
Miscellaneous Motions Hearings	2
Evidentiary Hearings	33
Show Cause Evidentiary Hearings	0
Oral Arguments	1

As of the closing of the fiscal year on June 30, 2024, there were one hundred thirty-five (135) 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

Date

1/29/25

AMP/bd