



Dave Hardy
Secretary of Revenue

Matthew Irby
State Tax Commissioner

STATE TAX DEPARTMENT

Administrative Notice 2021-17

Notice of 30-day extension of time for filing property tax returns for oil-producing property and natural gas-producing properties for the 2022 tax year.

Pursuant to West Virginia Code §11-6K-1(c), owners of oil-producing property and natural gas-producing property must file property tax returns with the Tax Commissioner by August 1 of the assessment year. Section 11-6K-1(c) also provides that the Tax Commissioner may, for reasonable cause shown, grant an extension of no more than one month in the due date of any return.

Substantial changes in the methodology for valuation of oil-producing and natural gas-producing property in the most recent regular session of the West Virginia Legislature constitute reasonable cause for extending the due date for returns from owners of that property for the 2022 tax year.

Therefore, the due date for filing property tax returns for oil-producing property and natural gas producing property is extended 30 days for the 2022 tax year. August 1, 2021 is a Sunday, rendering the operative property tax return due date for the 2022 tax year August 2, 2021. The due date for filing property tax returns for oil-producing property and natural gas-producing property for the 2022 tax year shall be 30 days after August 2, 2021, which will be September 1, 2021.

Notice of this determination will be filed in the West Virginia State Register.

Issued July 2, 2021

Matthew R. Irby
State Tax Commissioner

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