WEST VIRGINIA CODE: §11-10-13J

§11-10-13j. Application of proceeds of levy.

(a) Collection of liability. -- Any money realized from a levy shall be applied as follows:

(1) Expense of levy and sale. -- First, against the expenses of the proceedings;

(2) Liability of delinquent taxpayer. -- The amount, if any, remaining after applying paragraph (1) shall then be applied against the liability in respect of which the levy was made or the sale conducted. The amount, if any, remaining shall then be applied against any other delinquent tax liability of the taxpayer for which levy may be made under section thirteen.

(b) Surplus proceeds. -- Any surplus proceeds remaining after the application of subsection (a) shall, upon application and satisfactory proof in support thereof, be credited or refunded by the Tax Commissioner to the person or persons legally entitled thereto.

WV Legislature