

## WEST VIRGINIA CODE: §11-25-8

### **§11-25-8. Denial of claim; violation of article; assessment; interest and penalties; crime.**

If it is determined that a claim for relief was filed by a claimant who was the recipient of public funds for the payment of his real property taxes or rent during the period for which the claim for relief was filed, or that such claimant received title to his homestead primarily for the purpose of receiving relief under this article, or that a claim for relief was filed with fraudulent intent, such claim for relief shall be disallowed in full, and, if any such claim for relief has been paid, the amount paid may be recovered by assessment in the same manner as taxes are assessed under article ten of this chapter and the assessment shall bear interest from the date of payment of the claim for relief, until refunded to the State Tax Commissioner, at the rate of one percent per month. Any claimant willfully and knowingly filing a fraudulent claim for relief, and any person who assisted in the preparation or filing of such fraudulent claim for relief or supplied information upon which such fraudulent claim for relief was prepared, with knowledge of such fraudulent intent of the claimant, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than fifty nor more than \$100, or imprisoned in the county jail not more than six months, or both fined and imprisoned. If it is determined that a claim for relief is excessive and was through negligence incorrectly prepared, ten percent of the corrected claim for relief shall be disallowed, and if the claim for relief has been paid, the excessive portion of any amount paid and the ten percent disallowed shall be similarly recovered by assessment in the same manner as taxes are assessed under article ten of this chapter and the assessment shall bear interest from the date of payment of the claim for relief until refunded to the State Tax Commissioner at the rate of one percent per month.