

WEST VIRGINIA CODE: §11-3-25a

§11-3-25a. Payment of taxes that become due while appeal is pending.

(a) All taxes levied and assessed against the property for the year on which a protest or an appeal has been filed by the taxpayer as provided in §11-3-24 or §11-3-24a of this code shall be paid before they become delinquent. If the taxes are not paid before becoming delinquent, the governing body having jurisdiction of the appeal, as appropriate, shall dismiss the appeal unless the delinquent taxes and interest due are paid in full within 30 days after taxes for the second half of the tax year become delinquent.

(b) In the event the order of a court or other governing body becomes final and the order results in an overpayment of taxes levied for the tax year that have been paid to the sheriff, the amount of the overpayment shall be refunded to the taxpayer if the overpayment is \$25,000 or less within 30 days after the time for appealing the decision or order expires or, if the decision or order is appealed, within 30 days of the date the appeals court or other governing body turns down the appeal. If the overpayment is more than \$25,000, a credit in the amount of the overpayment shall be established by the county sheriff and allowed as a credit against taxes owed up to the following two tax years: *Provided*, That the county commission may elect to refund the amount of overpayment rather than having a credit established as provided in this section: *Provided*, however, if any portion of the overpayment remains unused after the date on which taxes payable for the second half of the second tax year following the tax year of the overpayment become delinquent, that portion shall be refunded to the taxpayer by the county sheriff no later than 30 days after that date, or 30 days from the date that the order becomes final, whichever date occurs later. Whenever an overpayment is refunded or credited under this section, the county shall pay interest at the rate established in §11-10-17 and §11-10-17a of this code for overpayments of taxes collected by the Tax Commissioner, which interest shall be computed from the date the overpayment was received by the sheriff to the date of the refund check or the date the credit is actually taken against taxes that become due after the order of the court becomes final.