

WEST VIRGINIA CODE: §11-3-26

§11-3-26. Contents and effect of order granting relief.

Whenever the circuit court, on appeal, shall grant relief to any such applicant against the taxes, or any part of them, assessed against him either on the land or the personal property books, an order shall be made by such court exonerating such applicant from the payment of so much of such taxes as are erroneously charged against him if the same have not been paid; and if paid, that the sum so erroneously charged be refunded to him. Such order, delivered to the assessor, sheriff or other collecting officer shall restrain him from collecting so much as is erroneously charged, and, if the same has been already collected, shall compel him to refund the money, if such officer has not already paid it into the treasury, and in either case, when indorsed by the person exonerated, it shall be a sufficient voucher to entitle the officer to a credit for so much in his settlement, which he is required to make. If what was erroneously charged has been paid into the state Treasury, the order of the circuit court, attested by its clerk, shall entitle the claimant to a warrant on the state Treasury for the amount thereof, if application for the same be made to the Auditor within one year after the date of such order.