WEST VIRGINIA CODE: §11-3-27

§11-3-27. Relief in county commission from erroneous assessments.

(a) Any taxpayer, or the prosecuting attorney or Tax Commissioner, upon behalf of the state, county and districts, claiming to be aggrieved by any entry in the property books of the county, including entries with respect to classification and taxability of property, resulting from a clerical error or a mistake occasioned by an unintentional or inadvertent act as distinguished from a mistake growing out of negligence or the exercise of poor judgment, may, within one year from the time the property books are delivered to the sheriff or within one year from the time such clerical error or mistake is discovered or reasonably could have been discovered, apply for relief to the county commission of the county in which such books are made out: Provided, That upon the discovery of any such clerical error or mistake by the sheriff or assessor, or either officer having knowledge thereof, the sheriff or assessor shall initiate an application for relief from the erroneous assessment on behalf of the taxpayer or cause notice to be sent to any taxpayer affected by the clerical error or mistake by first-class United States mail advising the taxpayer of the right to make application for relief from the erroneous assessment. Before the application is heard, the taxpayer shall give notice to the prosecuting attorney of the county, or the state shall give notice to the taxpayer, as the case may be. The application, whether by the taxpayer or the state, shall have precedence over all other business before the court; but any order or judgment shall show that either the prosecuting attorney or Tax Commissioner was present defending the interests of the state, county and districts: Provided, however, That the provisions of this section shall not be construed as giving county commissions jurisdiction to consider any question involving the classification or taxability of property which has been the subject matter of an appeal under the provisions of section twenty-four-a of this article; and any other such clerical error or mistake involving the classification or taxability of property, may be corrected by the county commission under the provisions of this section only when approved, in writing, by the county assessor.

(b) In the event it is ascertained that the taxpayer is entitled to relief, any excess taxes already paid shall be refunded and, if charged but not paid, the applicant shall be released from the payment of such excess: Provided, That in the event a mistake or error is discovered more than one year after the property books for the year or years in question are delivered to the sheriff, any relief granted to the taxpayer shall be in the form of a credit against taxes owing for up to the following two years: Provided, however, That if there are insufficient future taxes to credit or if the sheriff or county commission determines that a refund is appropriate, then the sheriff or county commission shall refund the uncredited balance to the taxpayer.

(c) Whenever any correction is made by the county commission, the clerk shall certify copies of the order to the Auditor, sheriff and assessor, and in the case of real estate, the assessor shall thereupon make a correction in accordance with the order in his or her landbook for

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the next year. Any such order delivered to the sheriff or other collecting officer shall restrain him or her from collecting so much as is erroneously charged against the taxpayer, and, if already collected, shall compel him or her to refund the money if such officer has not already paid it into the treasury. In either case, when endorsed by the person exonerated, it shall be sufficient voucher to entitle the officer to a credit for so much in his or her settlement which he or she is required to make. If the applicant is the state, the order certified to the sheriff shall show the correct amount of taxes due the state, county and districts and shall be sufficient to authorize collection in the same manner as for other state, county and district taxes.

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