

# WEST VIRGINIA CODE: §11-6-12A

## **§11-6-12a. Relief from erroneous assessments.**

(a) Any owner or operator claiming to be aggrieved by an assessment of the board of public works, including matters relating to the valuation of property resulting from a clerical error or a mistake occasioned by an unintentional or inadvertent act as distinguished from a mistake resulting from negligence or the exercise of poor judgment may, within sixty days of the effective date of this section and thereafter within one year from the date upon which the board of public works has set final values 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 board of public works as provided in this section.

(b) Upon the discovery of any such clerical error or mistake, the secretary of the board of public works shall send notice to the owner or operator affected by the clerical error or mistake by first class mail advising the owner or operator of the right to make application for relief from the erroneous assessment.

(c) Except as otherwise provided in subsection (a) of this section, the application for relief shall be presented to the secretary of the board of public works no later than one year from the date upon which the error or mistake is discovered.

(d) If the board of public works determines that the applicant is entitled to relief, any excess taxes already paid shall be refunded or, if the taxes are charged but not paid, the applicant shall be released from the payment of such excess: Provided, That except for an application for relief filed within sixty days of the effective date of this section, in the event a mistake or error is discovered more than one year from the date the board has set final values, and the board determines the applicant is entitled to relief, then any correction under this section shall be in the form of a credit against future years' taxes.

(e) Whenever any correction is made by the board of public works, the secretary of the board of public works shall direct that the adjustments be made by the State Tax Commissioner and communicated to the Auditor for correction of the tax statements. The Auditor shall thereafter cease any attempt to collect any amounts erroneously charged against the owner or operator and, if already collected, shall refund any excess taxes paid: Provided, That except for an application for relief filed within sixty days of the effective date of this section, in the event a mistake or error is discovered more than one year from the date the board has set final values, and the board determines the applicant is entitled to relief, then any correction under this section shall be in the form of a credit against future years' taxes.

(f) The provisions of this section shall not be construed to authorize the board of public works to consider any question involving the assessment or valuation of property which has been the subject matter of an appeal under the provisions of section twelve of this article.

(g) Any owner or operator may appeal the decision of the board of public works with respect to an application made for relief under this section in the same manner as appeals are authorized under the provisions of section twelve of this article.