WEST VIRGINIA CODE: §11-6-18

§11-6-18. Payment of assessment by owner or operator.

The Auditor shall, as soon as possible after such assessment is completed, make out and transmit by mail or otherwise, to such owner or operator, a statement of all taxes and levies so charged, and it shall be the duty of such owner or operator, so assessed and charged, to pay one half of the amount of such taxes and levies into the treasury of the state by September 1, and the remaining one half by the first day of the following March, subject to a deduction of two and one-half per centum if the taxes be paid on or before the date due. If such owner or operator fail to pay such taxes and levies when due, interest thereon at the rate of nine per centum per annum until paid shall be added, and the Auditor shall certify, after the date the second installment is due, to the sheriff of each county, the amount of such taxes and levies assessed within his county; and it shall be the duty of every sheriff to collect and account for such taxes and levies in the same manner as other taxes are levied or collected and accounted for by him The payment of such taxes and levies by any such owner or operator shall not prejudice or affect the right of such owner or operator to obtain relief against the assessment or valuation of its property in proceedings now pending or hereafter brought under the provisions of section twelve of this article, or in any suit, action or proceeding in which such relief may be obtainable; and if under the provisions of said section twelve or in any suit, action or proceeding, it be ascertained that the assessment or valuation of the property of such owner or operator is too high and the same is accordingly corrected, it shall be the duty of the Auditor of the state to issue to the owner or operator a certificate showing the amount of taxes and levies which have been overpaid, and such certificate shall be receivable thereafter for the amount of such overpayment in payment of any taxes and levies assessed against the property of such owner or operator, its successors or assigns. It shall likewise be the duty of said Auditor to certify to the county court, school districts and municipalities, the amounts of the respective overpayments distributable to such counties, school districts and municipalities. All moneys received by the Auditor under the provisions of this section shall be transmitted to the several counties within twenty days from receipt thereof.

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