WEST VIRGINIA CODE: §11-6B-10

§11-6B-10. Criminal penalties; restitution.

(a) False or fraudulent claim for exemption. -- Any claimant who willfully files a fraudulent claim for exemption, and any person who knowingly assisted in the preparation or filing of such fraudulent claim for exemption or who knowingly supplied information upon which the fraudulent claim was prepared or allowed, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than $50 nor more than $150, or imprisoned in the county jail for not more than six months, or both fined and imprisoned.

(b) Fraudulent assessments. -- (1) An assessor or employee of a county who, with intent to defraud the state, assesses the value of the eligible claimant's homestead for an amount which is in excess of its true and actual value or is in excess of the assessed value of similar property in his county, in order to increase the cost of the homestead exemption to his county and to thereby secure a larger reimbursement from the state, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than $100 nor more than $500, or imprisoned in the county jail for not more than one year, or both fined and imprisoned. Each violation of this subsection shall constitute a separate offense.

(2) An assessor or employee of a county who, with intent to defraud a claimant, assesses the value of the eligible claimant's homestead for an amount which is in excess of its true and actual value or is in excess of the assessed value of similar property in his county, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than $100 nor more than $500, or imprisoned in the county jail for not more than one year, or both fined and imprisoned. Each violation of this subsection shall constitute a separate offense.

(c) Failure to notify assessor. -- A claimant or his legal representative, who, prior to the next first day of July, fails to notify the assessor of the county wherein property subject to the homestead property tax exemption is located, that title to that property or a portion thereof was transferred by deed, grant, sale, gift, will or by the laws of this state regulating descent and distribution, that the property is no longer used and occupied for residential purposes exclusively by the claimant or that the claimant is no longer permanently and totally disabled, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than $1,000 or imprisoned for not more than one year or both.

(d) In addition to the criminal penalties provided above, upon conviction of any of the above offenses, the court shall order that the defendant make restitution unto the state for all taxes not paid due to an improper exemption for the claimant and interest thereon at the legal rate until paid.

WV Legislature