WEST VIRGINIA CODE: §11-8-22

§11-8-22. Supersedeas to levy order; rescission or reversal; return of money collected; recovery by action.

Within forty days after an order for a levy the circuit court of the county, or the judge in vacation, may allow a writ of supersedeas on the petition of at least twenty-four persons interested in reversing the order. The levying body, without awaiting the final decision, may rescind the order, and impose a new levy. If the court, on the hearing, finds that the order is contrary to law and reverses the order, the levying body shall impose a levy according to law. If money is collected under any order which is afterward rescinded or reversed, the collecting officer shall, upon demand, refund any payment to the person from whom it was collected. If the collecting officer fail to repay the amount, he and his sureties shall be jointly and severally liable for the amount and the costs of recovery. Recovery may be had by summons before a justice or on motion in the circuit court.

WV Legislature