WEST VIRGINIA CODE: §11a-2-12

§11A-2-12. Penalty for inclusion of taxes paid in delinquent lists.

If a sheriff shall include in one of the delinquent lists any taxes which have been collected by him he shall forfeit to the person named in the list, if the return was by design, ten times the amount of the taxes so collected, or if the return was by mistake, twice the amount.

WV Legislature