WEST VIRGINIA CODE: §11a-2-15

§11A-2-15. Examination of lists by Auditor; credit to sheriff.

It shall be the duty of the Auditor to examine each list pertaining to real property, and if he has reason to believe that it is erroneous, he shall return it to the county court for correction, stating his reasons why it should be corrected as to any person or subject listed therein. The Auditor shall credit the sheriff with all state taxes mentioned in each list.

WV Legislature