WEST VIRGINIA CODE: §8-13-2

§8-13-2. Correcting erroneous tax levy.

Upon the petition of interested persons, as provided in chapter eleven of this code for superseding levies, the circuit court of the county in which the municipality or the major portion of the territory thereof is located may supersede a levy made by such municipality, in the same manner, and to the same effect, as provided in said chapter. The court, if it deem proper to do so, may require security for costs.