

NOTICE

Lack of payment will result in garnishment of your state personal income tax refund.

Any individual who fails to pay his/her municipal court liabilities will be subject to an offset of his/her West Virginia State personal income tax refund. By W. Va. Code, the West Virginia State Tax Commissioner has the authority to withhold an income tax refund from any taxpayer who does not pay their municipal costs, fines, forfeitures, or penalties. The Tax Commissioner's administration fee will be withheld from the income tax refund as well.

270 days after judgment, this municipality will provide the West Virginia State Tax Department with a list of taxpayers who have unpaid municipal costs, fines, forfeitures or penalties. Personal information such as the taxpayer's name, social security number, mailing address and the amount owed to the municipal court will be on the list. When the municipal costs, fines, forfeitures and penalties have been paid to the municipal court, the taxpayer's name will be removed from the list.

Any taxpayer whose refund is fully or partially offset to satisfy a municipal court liability will receive a written notification from the State Tax Department, along with the name and address of this municipal court that requested the offset.

A taxpayer can challenge the delinquency designation by requesting a hearing before the West Virginia Office of Tax Appeals. Taxpayers must initiate a proceeding before the Office of Tax Appeals within 60 days after receiving the State Tax Commissioner's notice of the offset.