WEST VIRGINIA CODE: §11-1B-7

§11-1B-7. Additional newspaper, radio and television advertising required.

(a) In addition to the legal advertisement required by section five of this article and the notice requirements of section six of this article, the Tax Commissioner shall cause retail display advertisements, as opposed to and other than legal and classified advertisements, to be published in every newspaper of general circulation within each county of this state which shall generally and plainly inform the property owners and taxpayers of each county that the period to file their petition for review of the appraised value of their property for ad valorem property tax purposes expires on September 2, 1986 and that such petitions must be filed with the county commission on or before that date. Such advertisements shall be of a size sufficient to be readily visible and apparent to the readers of such newspaper and shall be at least fifteen column inches or its equivalent and shall appear in each such newspaper in some portion thereof other than that portion devoted to legal and classified advertising. The Tax Commissioner shall solicit the running of such advertisement as a public service or at a reduced cost, but, in any event, the cost of all such advertising shall be paid for by the State Tax Commissioner. Such advertisements shall be run at least three times between July 1, 1986 and August 20, of said year, but not more often than once per week during such period, and shall be run a fourth and final time no earlier than August 30, or, in the case of weekly newspapers, the edition next preceding that date. Further, the commissioner shall provide news stories to be carried and asked to be published which would inform the public of the matters required to be advertised and of which notice is required to be given by this article.

(b) In addition to the advertisement required by section six of this article and subsection (a) of this section, the Tax Commissioner shall arrange for radio and television advertisements to be carried by a sufficient number of stations to assure statewide coverage, which advertisements shall be designed to plainly inform the public that the period during which property owners and taxpayers are permitted to petition for review of the appraised value of their property for ad valorem property tax purposes expires on September 2, 1986, and that such petitions must be filed with the county commission on or before that date. Such advertisements shall likewise be broadcast at least three times between July 1, 1986 and August 20, of said year and shall, if possible to arrange, be broadcast as public service advertisements, and, in any event, shall be broadcast at such hours or times calculated to maximize their exposure to the viewing and listening public. To the extent that the Tax Commissioner cannot arrange for such advertisements to be broadcast as public service advertisements, the cost shall be paid for by the Tax Commissioner.

(c) The paid advertisements required to be seen or broadcast by the provisions of this section shall not include the name of the Tax Commissioner or of any other public official or employee, whether elected or appointed, and such person may be referred to in such advertisements, if at all, by their title or office only.

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(d) Failure of any newspaper, radio and television advertising to be published or broadcast as provided by subsections (a) or (b) shall not invalidate or impair the additional review of property appraisals provided for by this article.

WV Legislature