WEST VIRGINIA CODE: §11-6-23

§11-6-23. Lien of taxes; notice; collection by suit.

(a) The amount of taxes and levies assessed under this article shall constitute a debt due the state, county, district, or municipal corporation entitled thereto, and shall be a lien on all property and assets of the taxpayer within the state.

(b) The lien shall attach December 31, following the commencement of the assessment year, and shall be prior to all other liens and charges.

(c) The auditor shall, between May 1 and May 15 of each year, prepare a list of the taxpayers delinquent in the payment of the taxes and levies, setting forth their respective addresses and the amount of state, county, district, and municipal taxes due from each, which list shall be certified by the Auditor to the Board of Public Works and filed in the Office of the Secretary of State.

(d) The Secretary of State shall preserve the list in his or her office, and a certificate from him or her that any taxpayer mentioned in the list is delinquent in the amount of taxes assessed under this article shall be prima facie evidence thereof.

(e) Within 10 days after the filing of the list, the Secretary of State shall give final written notice of any delinquency of $1,000 or greater by registered or certified mail to each of the delinquent taxpayers at his or her, or its, last known post office address; the Secretary of State may give final written notice of any delinquency of less than $1,000 by first class mail to each of the delinquent taxpayers at his or her, or its, last known post office address; and upon the failure of any delinquent taxpayer to pay the taxes within 30 days from the mailing of the notice.

(f) The Attorney General shall enforce the collection of the taxes and levies, and for that purpose he or she may distrain upon any personal property of the delinquent taxpayer, or a sufficient amount thereof to satisfy the taxes, including accrued interest, penalties, and costs.

(g) The Attorney General may also enforce the lien created by this section on the real estate of the delinquent taxpayer by instituting a suit, or suits, in equity in the Circuit Court of Kanawha County.

(h) In the bill filed in the suit it shall be sufficient to allege that the defendant or defendants have failed to pay the taxes and that each of them justly owes the amount of property taxes, levies, and penalties, which amount shall be computed up to the first day of the month in which the bill was filed.

(i) No defendant may plead that the Secretary of State failed to give notice as prescribed by

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this section.

(j) If, upon the hearing of the suit, it shall appear to the court that any defendant has failed to pay the taxes and accrued penalties, the court shall enter a decree against the defendant for the amount due, and if the decree is not paid within 10 days, the court shall enter a decree directing a sale of the real estate subject to the lien, or so much as may be necessary to satisfy the taxes, including interest, penalties, and costs.

(k) When two or more taxpayers are included in one suit, the court shall apportion the cost among them as it may deem just.

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