

WEST VIRGINIA CODE: §11-6G-16

§11-6G-16. Lien of taxes; notice; collection by suit.

The amount of taxes assessed under this article shall constitute a debt due the state or county, district or municipal corporation entitled thereto, and shall be a lien on all of the property and assets of the taxpayer within the state. The lien shall attach as of December 31, following the commencement of the assessment year, and shall be prior to all other liens and charges. It shall be the duty of the Attorney General to enforce the collection of such taxes, and for that purpose he may distrain upon any personal property of such delinquent taxpayer, or a sufficient amount thereof to satisfy said taxes, including accrued interest, penalties and costs.

The Attorney General may also enforce the lien created by this section on the real estate of such delinquent taxpayer by instituting a suit, or suits, in equity in the circuit court of Kanawha County, in the name of the state, in which such delinquent taxpayers shall be made defendants. In the bill filed in any such suit it shall be sufficient to allege that the defendant or defendants have failed to pay the taxes hereunder and that each of them justly owes the amount of property taxes, levies and penalties stated therein, which amount shall be computed up to the first day of the month in which the bill was filed. No such defendant shall plead that the motor vehicles commissioner failed to give notice as prescribed by this section. If, upon the hearing of such suit, it shall appear to the court that any defendant has failed to pay such taxes and accrued penalties, the court shall enter a decree against such defendant for the amount due, and if the decree be not paid within ten days after made, the court shall enter a decree directing a sale of the real estate subject to said lien, or so much thereof as may be necessary to satisfy said taxes, including interest, penalties and costs. When two or more taxpayers are included in one suit, the court shall apportion the cost thereof among them as it may deem just.