

# WEST VIRGINIA CODE: §11A-1-8

## **§11A-1-8. Notice of time and place for payment; mailing of tax tickets.**

(a) The sheriff may give notice by posting at not less than six public places in each magisterial district, for at least ten days before the time appointed, that between July 15, and the thirty-first day of August he will attend at one or more of the most public and convenient places in each district, such places to be specified in the notice, for the purpose of receiving taxes due by the people residing or paying taxes in such district. The notice shall also state that those who pay the first installment of their taxes on or before September 1, will be entitled to a discount of two and one-half percent. Like notice may be given that between January 15, and the twenty-eighth day of February he will again appear in each district for the collection of taxes, and that those who pay their second installment on or before March 1 will be entitled to the same discount. Failure of the sheriff to post such lists shall not impair the right to collect such taxes, the right to collect any interest or penalty imposed as a result of the failure to pay such taxes or the methods of enforcing the payment of such taxes, interest or penalty.

The county commission of any county may order that the above notice shall also be given by advertisement. Such an order, once entered, shall continue in effect until rescinded by the county commission. Upon entry of such order, the sheriff shall, besides posting as required above, publish the proper notice as a Class II legal advertisement in compliance with the provisions of article three, chapter fifty-nine of this code, and the publication area for such publication shall be the county. Such notice shall be so published within fourteen consecutive days next preceding July 15, or January 15, as the case may be. For every failure so to advertise, the sheriff shall forfeit \$100.

Notwithstanding the foregoing provisions, the sheriff shall send to every person owing real or personal property taxes a copy of such taxpayers annual tax ticket or tickets showing what tax is due and how such tax may be paid. Such copy shall be sent to the last known address of such taxpayer by first class United States mail.

Failure of the sheriff to send or failure of the taxpayer to receive such copy shall not impair the right to collect such taxes, the right to collect any interest or penalty imposed as a result of the failure to pay such taxes or the method of enforcing the payment of such taxes, interest or penalty.

At such time as the sheriff prepares the delinquent list for real property, he shall compare such list with a copy of the landbooks most recently delivered by the assessor to the board of review and equalization pursuant to section nineteen, article three, chapter eleven of this code. The assessor shall make a copy of said landbooks available to the sheriff. If property on the delinquent list should appear as a transfer on said landbooks with the delinquent owner as the transferor, the sheriff shall send to the transferee at his last known address by first class United States mail a copy of the annual tax ticket or tickets showing what taxes are

due upon the real property of such transferee and how they may be paid as prescribed in this section.

Failure of the sheriff to send or failure of the taxpayer to receive such copy shall not impair the right to collect such taxes, the right to collect any interest or penalty imposed as a result of the failure to pay such taxes or the method of enforcing the payment of such taxes, interest or penalty.

(b) In addition to the notice of real or property taxes owed, provided in this section, the county commission of any county may order that the sheriff include in the mailing notice of any taxes or other fees owed to the county or a municipality in the county.

(c) (1) The sheriff may accept credit cards in payment of any of the taxes, interest or penalty described in this section. The type of credit card accepted shall be at the discretion of the sheriff.

(2) The sheriff may set a fee to be added to each credit card transaction equal to the charge paid by the state, county, sheriff or taxpayer for the use of the credit card by the taxpayer. Except for fees imposed pursuant to this subdivision, no other fees for the use of a credit card may be imposed upon the taxpayer.

(3) Except as provided in subsection (a) of this section, in no event shall the sheriff discount or otherwise reduce the tax liability of a taxpayer who has elected to use a credit card for the payment of the tax liability.

(d) The Tax Commissioner may promulgate legislative rules to provide for the payment of tax liability by installment payments other than those prescribed in subsection (a) of this section.