

# **WEST VIRGINIA CODE: §11A-2-10A**

## **§11A-2-10a. Notice of delinquency.**

On or after April first of each year, the sheriff may prepare and publish a notice stating in effect that the taxes assessed for the previous year have become delinquent, and that unless paid by April thirtieth will be included for publication in the forthcoming delinquent lists, which notice, if published, shall be published as a Class II-O 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.