

# WEST VIRGINIA CODE: §11a-3-13

## §11A-3-13. Publication by sheriff of certification list.

Within one month after completion of the certification, the sheriff shall prepare and publish a list of all the certifications made by him or her, in form or effect as follows, which list shall be published as a Class II-0 legal advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code, and the publication area for such publication shall be the county.

List of tax liens on real estate in the county of \_\_\_\_\_, in the month (or months) of \_\_\_\_\_, 20\_\_\_\_\_, certified for nonpayment of taxes thereon for the year (or years) 20\_\_\_\_\_, and certified to the Auditor of the State of West Virginia:

Name of person charged with taxes	Local description of lands	Quantity of land charged
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The owner of any real estate listed above, or any other person entitled to pay the taxes thereon whose interest is not subject to separate assessment, or any person having a lien on such real estate, or on an undivided interest therein may, however, redeem such real estate as provided by law.

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_

Sheriff

To cover the costs of preparing and publishing such list, a charge of \$15 shall be added to the taxes, interest, and charges already due on each item listed.