WEST VIRGINIA CODE: §14-1-28

§14-1-28. Debts due state from sheriffs or other officers -- Notice of sale.

The sheriff, after having received a transcript of the account which is to be sold, shall give notice by publication as a Class III-0 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 the twenty-one consecutive days next preceding the date of sale. The notice shall state that he will proceed to sell to the highest bidder the claims or accounts mentioned in such notice. Such notice shall show the name of the sheriff or other officer and his sureties, in case there is evidence of his having executed a bond, the year or years for which he was indebted to the state, upon what account such indebtedness exists, and the amount shown to be due thereon by the Auditor's books, exclusive of interest, as well as the amount appearing to be due, with interest calculated to the day of sale.

WV Legislature