

WEST VIRGINIA CODE: §17-10-24

§17-10-24. Delinquent lists of taxes; collection of delinquent taxes.

Delinquent lists of taxes uncollected under the provisions of this article shall be returned and disposed of as school and other district and county levies are returned and disposed of according to law. Such delinquent taxes shall be collected at the same time, and by the same officer, and in the same manner as state and county taxes are collected, pursuant to chapter eleven, of this code.