# WEST VIRGINIA CODE: §19-21-21

**§19-21-21. When taxes payable; suit by supervisors to collect delinquent taxes; suit by bondholder.**

All taxes levied under the terms of this article shall be payable between October 1, and the last day of December of each year; and if any taxes levied by the board of supervisors in pursuance to this article are not paid at maturity, the sheriff shall not embrace such taxes in the taxes for which he shall sell the lands, but he shall report such delinquencies to the board of supervisors of such district, who shall add to the amount of the tax a penalty of twenty-five percent. The board of supervisors shall enforce the collection of such delinquent taxes by chancery proceedings in the circuit court of the county in which the lands are situated; and said court shall give judgment against such lands, or other property, for the amount of such taxes and the penalty of twenty-five percent, and interest on the same, from the end of the period allowed for the collection thereof, at the rate of six percent per annum, and all costs of the proceedings. Such judgment shall provide for the sale of such delinquent lands for cash, by a commissioner of the court, after advertisement hereinafter set out. Such proceeds and judgment shall be in the nature of proceedings in rem, and it shall be immaterial that the ownership of such lands be incorrectly alleged in such proceedings, and such judgment shall be enforced wholly against such lands or other property so assessed, and not against any other property or estate of the defendant. All or any part of such delinquent lands or other property for each of such counties may be included in one suit for each county, instituted for the collection of such delinquent taxes, together with interest, penalties and costs, as aforesaid; and notice of the pendency of such suit shall be given by publication before judgment is entered for the sale of such lands or other property, which notice shall be published as a Class III-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 where such suits may be pending. The public notice may be in the following terms: Board of Supervisors, _____ Drainage District

v.

Delinquent lands.

All persons having or claiming an interest in any of the following described lands are hereby notified that suit is pending in the circuit court of _____ county, West Virginia, to enforce the collection of certain drainage taxes on the subjoined list of lands, the name of each supposed owner having been set opposite his or her or its lands, together with the amounts severally due from each, to wit:

(Then shall follow a list of supposed owners, with a descriptive list of such delinquent lands, and the amounts due thereon respective as aforesaid, and such public notice may conclude in the following form:)

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All persons and corporations interested in such lands are hereby notified that they are required by law to appear within thirty days after the first publication hereof and make defense to such suit, or the same will be taken for confessed and final judgment will be entered directing the sale of such lands for the purpose of collecting such taxes, together with the payment of interest, penalty and costs allowed by law.

_____

Clerk of Said Court.

Such suit shall be set for trial at the first term of court after the completion of such publication, unless a continuance be granted for good cause shown, within the discretion of the court; and such continuance may be granted as to a part of such lands or defendants, without affecting the duty of the court to dispose finally of the others as to whom no continuance may be granted, and in all cases where notice has been properly given as aforesaid, and where no answer has been filed, or if filed, and the cause decided for the plaintiff, the court by its decree shall grant the relief as prayed for in the complaint and shall direct such commissioner to sell the lands or other property described in the complaint at the front door of the courthouse of the county wherein the decree is entered, at public outcry, to the highest and best bidder for cash in hand, after having first advertised such sale (such advertisement may include all the lands described in the decree) as a Class III-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. If all the lands or other property be not sold on the day as advertised, such sale shall continue from day to day until completed. The commissioner shall sell such lands as directed, and the court, upon approval and confirmation of such sale, shall appoint a commissioner to execute proper deeds conveying to the purchaser the lands and other property so sold, and the title to such lands and other property shall thereupon become vested in such purchaser as against all others whomsoever, saving to infants and to insane persons having no guardian or committee the right they now have by law to appear and except to such proceedings within three years after their disabilities are removed.

In all suits brought under this section a reasonable attorney's fee shall be taxed in favor of the attorney for the plaintiff, which fee shall be added to the amount of the costs.

In case the supervisors shall fail to commence suit within sixty days after the taxes become delinquent, the holder of any bond issued by the district shall have right to bring suit for collection of the delinquent assessments, and the proceedings in such suit brought by the bondholder shall in all respects be governed by the provisions applicable to suits by the supervisors.

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