

# **WEST VIRGINIA CODE: §8-13-24**

## **§8-13-24. Notice of delinquency.**

Plenary power and authority is hereby conferred upon all municipalities to adopt an ordinance providing for the publication of delinquent business and occupation taxes, subject to the requirements and limitations set forth herein. The ordinance shall set forth the time, place and manner in which the publication shall occur and shall identify the official or officials responsible for conducting and overseeing the publication. Any such ordinance shall provide for notice of the delinquency to the taxpayer at least thirty days prior to publication. Said notice may be by mail to each delinquent taxpayer or may be by general notice of the forthcoming publication by publishing a Class II-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 municipality. No delinquency shall be published by the municipality unless the delinquency has lasted for at least for at least four consecutive quarters.