WEST VIRGINIA CODE: §8-13-25

§8-13-25. Delinquent list preparation.

(a) Notwithstanding the prohibition on disclosure set forth in §11-10-5d(a) of this code, the official designated to conduct publication of delinquent business and occupation taxes provided for by §8-13-24 of this code shall prepare the delinquent list in a manner set forth in the ordinance, so long as it is consistent with the requirements and limitations set forth herein. The ordinance shall require the designated code official adopt policies and procedures designed to verify each delinquency prior to publication.

(b) The delinquent list may include the name of the delinquent taxpayer and the year or years in which the delinquency arises.

(c) For each delinquent list published by the municipality, and prior to the publication, the official designated in the ordinance to oversee or conduct the publication shall take an oath, to be included in or attached to the delinquent list, certified by the city clerk or some other person duly authorized to administer oaths, in form and effect as follows:

"I, _____ (municipal official title) of _____, do swear, to the best of my knowledge and belief, that the foregoing list of delinquent business and occupation taxes to be published on _____, is complete and accurate, and, as of _____ (date of certification), that I have not received payment from any of the entities listed for the delinquent amounts included in the list."

(d) Nothing in this section shall be construed to subject the official designated to conduct publication of delinquent Business and Occupation Taxes under this section, or his or her representative or designee, to the penalties set forth in §11-10-5d(c) or any other penalty set forth in §11-10-5d et seq. of this code.

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