

## WEST VIRGINIA CODE: §8-13-26

### §8-13-26. Publication and posting of delinquent tax list; costs.

(a) A copy of a delinquent list may be posted at the front door of city hall or other municipal buildings used to conduct municipal business, and may be published as a Class I-0 legal advertisement in the newspaper or other media in compliance with the provisions of article three, chapter fifty-nine of this code, on the municipality's website or in such other reasonable manner as determined by the municipality to provide notice of the delinquency without incurring unnecessary costs related to the publication.

(b) To cover the costs of preparing, publishing and posting a delinquent list, a reasonable charge may be added to the amount owed by a taxpayer included in any such list, in addition to the tax, interest and penalty already owed by the taxpayer.