

WEST VIRGINIA CODE: §11-6-21

§11-6-21. Accounting for levies against public service corporations.

When such taxes and levies are paid into the treasury, as herein provided, the Auditor shall account to the sheriff of each of the counties, to which any sum so paid in for county levies belongs, for the amount due such county, and may arrange the same with such sheriff in any settlement for state taxes in such a way as may be most convenient; and the sheriff shall account to the county court of his county for the amount so received by him in the same manner as for other county levies. The amount so paid for each district and independent school district shall be added to the distributable share of the school fund payable to such district, and shall be paid upon the requisition of the county superintendent of free schools in like manner as other school moneys are paid.