

WEST VIRGINIA CODE: §11-6-22

§11-6-22. Certification by Auditor of amount chargeable to sheriff from levies against public service corporations; payment of amount due municipality.

The Auditor shall certify to the county court and the county superintendent of schools of every such county, on or before February 1 in each year, the respective amounts with which the sheriff thereof is chargeable on account of the various levies upon the property of such owner or operator. The amount so paid in for each municipal corporation shall, as soon as received by the Auditor, be paid over to the sheriff, or the treasurer of such municipal corporation, or to such other officer of the municipality as the council may designate, and the Auditor shall report such payment to the council. But the failure of the clerk of any county court, or the secretary of any Board of Education, or the proper officer of any municipal corporation, to certify the levies to the Auditor within the time herein prescribed shall not invalidate or prevent the assessment required by this article, but the Auditor shall make the assessment and proceed to collect or certify the same to the sheriff as soon as practicable after he shall have obtained the information necessary to make such assessment.