WEST VIRGINIA CODE: §11-6G-15

§11-6G-15. Certification by Auditor of amount chargeable to sheriff from levies against interstate motor vehicles; payment of amount due municipality.

For collection year 1999, the Auditor shall hold such funds in an interest bearing escrow account until March 20, 2000, when such funds collected by the motor vehicles commissioner including the interest in the escrow account will be disbursed to the counties per the requirements of section eighteen of this article. Thereafter, the amount so paid in for each municipal corporation shall, within thirty days of being 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 commission, 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.