

WEST VIRGINIA CODE: §11A-3-32

§11A-3-32. Sheriff to keep proceeds in separate accounts; disposition.

(a) The sheriff shall keep in a separate fund the proceeds of all redemptions and sales paid to him or her under the provisions of this chapter, except for those proceeds for which a separate fund is directed by the provisions of section sixty-four of this article. Out of the total proceeds of each sale or redemption he or she shall in the order of priority stated below credit the following amounts, for payment as provided in this section:

(1) To the general county fund, the part that represents costs paid out of the fund for publishing the sheriff's delinquent and sales list and all other costs incurred by the sheriff pursuant to the provisions of this article;

(2) Surplus proceeds from the sale of tax liens on delinquent lands shall be held by the sheriff for the periods provided for in section ten of this article, and if no application is made within the time specified, the surplus shall be distributed by the sheriff in the manner provided by law for the distribution of property taxes collected by him or her; and

(3) The balance, if any, of the proceeds of the lands included in each suit shall be prorated among the various taxing units on the basis of the total amount of taxes due them in respect to the lands that were sold or redeemed.

(b) The amounts so determined shall be credited as follows, for payment as provided in this subsection:

(1) To the State Auditor, the part that represents state taxes and interest; and

(2) To the fund kept by the sheriff for each local taxing unit, the part that represents taxes and interest payable to the unit.

(c) All amounts which under the provisions of this section were credited by the sheriff to the Auditor shall be paid to him or her semiannually; and those credited to the various local taxing units shall be transferred semiannually by the sheriff to the fund kept by him or her for each taxing unit.

(d) The State Auditor shall prescribe the form of the records to be kept by the sheriff for the purposes of this section, and the method to be used by him or her in making the necessary pro rata distributions.