WEST VIRGINIA CODE: §11A-3-36

§11A-3-36. Operating fund for land department in Auditor's office.

(a) The Auditor shall establish a special operating fund for the land department in his or her office. He or she shall pay into such fund all redemption fees, all publication or other charges collected by him or her if such charges were paid by or were payable to him or her the unclaimed surplus proceeds received by him or her from the sale of delinquent and other lands pursuant to this article, and all payments made to him or her under the provisions of §11A-3-64 and §11A-3-65 of this code, except such part thereof as represents state taxes and interest. All payments so excepted shall be credited by the Auditor to the general school fund or other proper state fund.

(b) The operating fund shall be used by the Auditor in cases of deficits in land sales to pay any balances due to deputy commissioners for services rendered, and any unpaid costs including those for publication which have accrued or will accrue under the provisions of this article, to pay fees due surveyors under the provisions of §11A-3-43 of this code, and to pay for the operation and maintenance of the land department in his or her office. If, at the end of any fiscal year, the balance in the special operating fund exceeds 20 percent of the gross revenues from the special operating fund operations, the excess shall be transferred to the General School Fund.

WV Legislature