WEST VIRGINIA CODE: §11a-3-64

§11A-3-64. Sheriff to receive proceeds of deputy commissioners' sales and redemptions from the deputy commissioner; disposition.

(a) The sheriff shall receive all proceeds of sales held by the deputy commissioner pursuant to sections forty-five and forty-eight of this article, and all redemption money paid to the deputy commissioner pursuant to this article. All funds to be paid to the deputy commissioner pursuant to sections forty-five, forty-eight and fifty-six of this article shall be paid by check or money order payable to the sheriff of the county. The deputy commissioner shall, immediately upon receipt of any such payment, turn such moneys over to the sheriff.

(b) The sheriff shall keep i-n a separate fund, to be known and designated the "Delinquent Nonentered Land Fund", the proceeds of all redemptions and sales paid to him under the provisions of sections forty-five, forty-eight and fifty-six of this article. Out of the total proceeds of each sale or redemption he shall, in the order of priority stated below, credit the following amount for payment as hereinafter provided: (1) To the deputy commissioner, such part as represents compensation due him under the provisions of section sixty-six of this article and the charge for the cost of preparing and publishing the notice required in section forty-six of this article; (2) to the Auditor, such part as represents any charges which were paid by or which are payable to him (3) to the general county fund, such part as represents costs paid out of such 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; and (4) to the Auditor for credit to the general school fund, such part as represents all taxes and interest chargeable in respect to any nonentered lands and all surplus proceeds of sale of any waste and unappropriated lands. In addition thereto, surplus proceeds from the deputy commissioner's sale of delinquent and nonentered lands, as well as the proceeds from the sale of escheated lands, shall be held by the sheriff for the periods provided in section sixty-five of this article and section seven, article four of this chapter, and if no claim is made therefore to the sheriff within the time therein specified, such amounts shall be paid to the Auditor for credit to the general school fund.

The balance, if any, of the proceeds of the lands sold by the deputy commissioner 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. The amounts so determined shall be credited as follows, for payment as hereinafter provided: (1) To the Auditor, such part as represents state taxes and interest; and (2) to the fund kept by the sheriff for each local taxing unit, such part as represents taxes and interest payable to such unit.

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

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(d) The Tax Commissioner, in cooperation with the land department in the Auditor's office, 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 in making the necessary pro rata distributions.

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