

WEST VIRGINIA CODE: §12-4-5

§12-4-5. Individual accounts; Auditor to notify sureties when sheriff defaults.

There shall be kept in the Auditor's office all necessary and proper accounts of persons having pecuniary transactions with the state, and especially accounts of all persons employed in the collection of any part of the public revenue, including the school fund. In case of a default made by any sheriff in the prompt payment of money due from him as such sheriff of his county, it shall be the duty of the Auditor, within sixty days after default is made by such sheriff, to notify the sureties on the official bond of such sheriff. In such notice to the sureties, the amount of indebtedness of such sheriff shall be stated, including all the funds due to the state from such sheriff, and the Auditor shall also lodge a copy of such notice with the clerk of the county court of the county of such defaulting sheriff, and with the State Tax Commissioner.