WEST VIRGINIA CODE: §16-13B-17

§16-13B-17. Payment of assessment fees; releases.

(a) Payments of assessment fees or any installment thereof shall be made to the sheriff of the county in which the assessment district is located, who shall hold and disburse all such fees as agent for the assessment district in accordance with this section. The sheriff shall promptly deposit all assessment fees upon receipt thereof in a segregated account established by the sheriff for such purpose and shall maintain a record of the assessment fees so received. Within thirty days of receipt of assessment fees from any person or governmental agency, the sheriff shall disburse the assessment fees to the holder of the assessment certificate pursuant to which such assessment fees were paid, and within sixty days after the receipt of all assessment fees due for the calendar year in question, but in no event later than October 1, of such year, prepare and deliver to the board of each assessment district located in the county, a statement setting forth the aggregate amount of assessment fees received for such district and the name of any property owner who failed to pay the assessment fees due and payable for the period in question.

(b) On or before April 30 of each year in which assessments are owed with respect to any lot or parcel of property within an assessment district located in a county, the sheriff of the county shall send a notice to the person owning such lot or parcel setting forth the assessment fee due for such period and that such assessment fee shall be due and payable on or before June 1 of such year. In preparing and mailing such notices, the sheriff may rely on the information contained in the records maintained by the registrar of each assessment district, as provided in section fifteen of this article.

(c) If payment in full is made to the holder of a certificate, the holder shall deliver the certificate to the assessment district marked "paid" to evidence the payments made of principal and interest, and the assessment district shall thereupon deliver the certificate to the payor. On presentation to the board for cancellation of all certificates for the full assessment made against a specific lot or parcel of property assessed, the chairman of the board shall on request execute and deliver a release of the lien of such assessment.

WV Legislature