WEST VIRGINIA CODE: §19-21-20

§19-21-20. Collection of taxes.

It shall be the duty of the sheriff of each county in which lands or other property of any drainage district organized under this article are situate, to receive the "drainage tax book" each year, and he is hereby empowered and it shall be his duty to promptly and faithfully collect the tax therein set out and to exercise all due diligence in so doing. He is further directed and ordered to demand and collect such taxes at the same time that he demands and collects state and county taxes due on the same and other properties. Where any tract or part thereof has been divided and sold or transferred, the sheriff shall receive taxes on any part of any tract, or parcel of land, or other property charged with such taxes and give his receipt accordingly. The certificate and "drainage tax book" herein provided for shall be the warrant and authority of the sheriff for making such demand and collection. The sheriff shall make due return of all "drainage tax books" each year to the secretary of the board of supervisors of the aforesaid drainage district, and shall pay over and account for all moneys collected thereon at the end of each month to the treasurer of such district, and shall make an annual return of same at the close of each year. The sheriff shall, in such "drainage tax book," verify such return by affidavit. The secretary shall each year, within ten days after the annual return of such sheriff is delivered to him prepare and certify to such sheriff a "drainage back tax book" containing the list of lands and other property so returned by such sheriff as delinquent, deliver the same to him and take his receipt therefor, and such sheriff shall proceed to collect such delinquent drainage taxes and demand payment therefor in the same manner as hereinafter provided. Before receiving the aforesaid "drainage tax book" the sheriff of each county in which lands or other property of the drainage district are located shall execute to the board of supervisors of the district a bond with at least two good and sufficient sureties in a sum that is equal to the probable amount of any annual installment of such tax to be collected by him during any one year, conditioned that such sheriff shall pay over and account for all taxes so collected by him according to law. Such bond, after approval by the board of supervisors, shall be deposited with the secretary of the board, who shall be custodian thereof, and who shall produce the same for inspection and use as evidence whenever and wherever lawfully requested so to do. Whenever the sheriff shall give such bond with a fidelity and indemnity company as surety, the drainage district shall pay such premium thereon as may be provided by law.

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