

## WEST VIRGINIA CODE: §6-8-5

### **§6-8-5. Sheriff as county treasurer; settlements; turning over money to successor.**

The sheriff shall be ex officio treasurer of his county and of the several districts thereof, and the word or designation "sheriff" whenever used in this code shall, unless the context otherwise requires, be held to include the sheriff as ex officio treasurer of the county and of the several districts thereof. Between the fifteenth and thirty-first days of December of the year in which a sheriff's term of office expires, such sheriff shall make up a list of all uncollected taxes and shall make a complete settlement with the county court, or tribunal in lieu thereof, and the board of Education in such county, in the manner provided by law for settlements required at the end of the fiscal year. The sheriff shall receive credit in such settlement for the amount of taxes, remaining unpaid, and such list of taxes remaining unpaid shall be turned over to his successor in office January first. It shall be the duty of such successor to collect such taxes and to make up a delinquent list as provided and required by law; also to make settlement at the end of the fiscal year with the county court, or tribunal in lieu thereof, and the county board of education, in the manner provided by law. Every sheriff shall, on the first of January immediately following the expiration of his term of office, turn over to his successor all public moneys. Every sheriff who is appointed to fill a vacancy shall make such settlement with the county court, or tribunal in lieu thereof, and the county board of education, immediately upon the qualification of his successor, and at such time turn over to such successor all public moneys.