WEST VIRGINIA CODE CHAPTER 6 ARTICLE 8

WV Legislature

§6-8-1. Settlements for public funds.

Every public officer, whether state, county, magisterial district, independent school district, or municipal, who is authorized to receive, or who is charged with the collection, custody, or disbursement of, any public moneys, shall, within thirty days after June 30 of each year, or within thirty days after the close of his term of office, whenever the same expires, make settlement of his accounts. For all moneys belonging to or for the use of the state, such settlement shall be made with the Auditor of the state, and the entry thereof on the books of the Auditor shall constitute a proper recordation of such settlement; for all moneys belonging to or for the use of any county, such settlement shall be with the county court or other tribunal created by law in lieu thereof; for all moneys belonging to or for the use of any magisterial district such settlement shall be with the county court or other tribunal created by law in lieu thereof; for all moneys belonging to or for the use of any magisterial school district or independent school district, such settlement shall be with the county court, or other tribunal created by law in lieu thereof, and with the board of Education of such magisterial district or independent school district; for all moneys belonging to or for the use of any municipality, such settlement shall be with the council or other like body of such municipality, or with the board in charge thereof for the use of which the moneys are collected and disbursed in any municipality. Wherever the settlement is above required to be with the county court, or with any Board of Education, or with any municipal council or board, such settlement may be made by two commissioners of the county, one of whom shall have been appointed by the circuit court of the county, or judge thereof in vacation, and the other by such county court, or such Board of Education, or such municipal council or board.

WV Legislature

§6-8-2. Contents of settlement; exceptions; confirmation.

Every such settlement shall show the several items of receipts and disbursements and to whom and for what purpose any public moneys are paid. Every such settlement shall be subject to exceptions by the body with which the same is made, by the prosecuting attorney, by the chief inspector and supervisor of public offices, or by any taxpayer who was assessed for and paid in any of the funds being settled for, and such exceptions shall be heard and determined by the body before which the settlement is made. If any exception be sustained, the settlement shall be modified and reformed accordingly, and shall then be confirmed, and upon being so confirmed shall be deemed prima facie correct.

WV Legislature

§6-8-3. Fine and forfeiture for failure to make settlement.

If any officer required by this article to make settlement of his accounts shall fail to do so within the time required, he shall forfeit all right to commission on any moneys collected and disbursed by him, or if paid a salary and not commission, shall forfeit one half his salary, and shall moreover, in either case, be subject to a fine of not less than $100 nor more than $1,000, for the use of the school fund, which commission or salary, if already paid to such officer, and such fine, shall be recoverable by motion, upon ten days' previous notice, in the circuit court of the county of such officer's residence, of and from such officer and the sureties on his bond.

WV Legislature

§6-8-4. Notice of settlement to chief inspector and supervisor of public offices.

Every officer who is required by law to settle his accounts shall, at least fifteen days before making such settlement, give, by registered mail, to the chief inspector and supervisor of public offices, notice of the time and place of such settlement, and the name of the court, officer, board, body or commission before or with whom the same is to be made.

WV Legislature

§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.

WV Legislature

§6-8-6. Reports and settlements of sheriff; penalties for false affidavit.

The sheriff shall from time to time make to the county court of his county, or other tribunal in lieu thereof, such reports as such court or tribunal may direct, respecting his receipts and disbursements, and the state of the county treasury; or any other matter committed to his charge, or pertaining to the finances of the county. But at the end of the fiscal year he shall render to such court or tribunal, whether especially requested or not, a full statement of his account for that fiscal year, showing the balance due by or to him at the commencement of the account, the amount of money collected by him during the year, and from what sources, and the date and amount of every county order paid, and to whom it was paid, together with such other particulars, if any, as such court or tribunal may specially require. If the court, or tribunal, upon an examination of such report, find the account to be correctly stated therein, it shall approve the same and cause it to be entered in full in a proper record book to be kept for the purpose in the office of the clerk of the county court. But if such account be found incorrect, the court or tribunal shall make a restatement thereof, correcting the errors and omissions in the account as stated by the sheriff, which corrected account shall be entered in full on such record book. And in either event the court or tribunal shall cause the county orders listed in such statement to be cancelled in some way not easily obliterated, but not so as to render them illegible; and the same shall then be filed and preserved in the office of the clerk of the county court. A certified copy of the entry in such record book shall be delivered by the clerk of the county court to the sheriff, which copy shall operate as a receipt to such sheriff for the county orders named in such account and cancelled as aforesaid. Before the making of any such settlement as aforesaid, the sheriff shall return and file a written statement of every draft, order and claim paid by him, for which he claims a credit, and of the true amount actually and in good faith paid by him thereon, together with the drafts and orders upon which such payments were made, and shall append to such statement his affidavit that the same is true; and, until he does so, no credit shall be allowed him for any such payment. If such affidavit be falsely made the sheriff making same shall be guilty of neglect of official duty, and, on conviction thereof, his office shall become vacant and he shall be punished by a fine of not less than $100 nor more than $1,000, or by imprisonment in the county jail for not less than one month nor more than one year, or by both such fine and imprisonment.

WV Legislature

§6-8-7. Settlements by sheriff for school funds.

The county court of each county shall appoint a time immediately following July 1, in each year, and in any event within thirty days thereafter, and within thirty days following the expiration of the term of office of any sheriff, for the settlement of the school funds of the county. At the time so fixed, the school board of that county and the treasurer of the county board of education, unless the sheriff has been designated treasurer of the county board pursuant to section six, article nine, chapter eighteen of this code, shall meet with the county court. The sheriff of the county shall attend such meeting and lay before the county court and such Board of Education his account of school funds for the county, which account shall be then and there settled. The county court shall give at least five days' notice of the time fixed for the settlement of the county school funds to the county board of education, the treasurer of the county board of education and the sheriff.

WV Legislature

§6-8-8. Same -- With what sheriff to be charged.

In his settlement of school funds the sheriff shall be charged with the amount of taxes and of general school fund apportioned to each county and the amount of taxes levied by the board of Education upon the property of the county and for all school funds, and for any other money received by during the current year on account of the free schools of the county.

WV Legislature

§6-8-9. Same -- With what sheriff to be credited.

The sheriff shall be credited in such settlements with the amount of delinquent school tax in the county that has been duly certified by the clerk of the county court to the county board of education; and with all orders paid and produced by him, if found to be correct by the board of Education. He shall receive no other credits.

WV Legislature

§6-8-10. Same -- Method of settlement.

In making such settlement it shall be the duty of the sheriff to prepare and present to the county board of education, in duplicate, separate lists of all the credits claimed by him against each of the several school funds collected by him, showing the amount, date and number of each voucher or order, and to whom payable, together with statements of the proper debits to the several funds to which he is chargeable; which lists and statements, together with the vouchers claimed as credits by the sheriff, shall, if found correct by such board, be endorsed by the treasurer of the board on the back of each with the words, "Settled by the board of Education," under which the treasurer shall sign his name and enter the date of the settlement, and such statements and lists, after being corrected, if corrections are necessary, shall be signed by the sheriff and by the president and treasurer of the board of Education in duplicate, one copy to be retained by such board, and the other, together with the vouchers and orders, to be turned over to the county court. Exceptions may be taken to such settlement as provided in section two of this article, which exceptions shall be heard and decided by the county court. If the county court finds the settlement to be correct, or after it has corrected the same, it shall be confirmed and made a matter of record by the clerk of the county court in a book kept for that purpose.

WV Legislature

§6-8-11. Settlements by sheriff for school funds -- Failure to account for and pay over money.

If any sheriff shall fail to account for and pay over as required by law any school funds which may come into his hands, or for which he is liable, judgment may be rendered therefor against him and his sureties with interest and ten percent damages.

WV Legislature

§6-8-12. Settlements by sheriff for school funds -- Failure of sheriff to make settlement; payment of balance to successor.

If any sheriff fails to make the settlement required by section seven of this article at the time required, without reasonable cause therefor, he shall be charged in such settlement with twelve percent interest on all school money in his hands for the time he is in default in making the settlement. If the sheriff fails to make the settlement at the time required, it shall be the duty of the prosecuting attorney to proceed by action against him and his sureties in the circuit court to recover the penalties imposed upon him by this section and by section three of this article.

Every retiring sheriff shall immediately after he shall have made his final settlement in the manner herein provided, pay and turn over to his successor in office such balance as may be shown to be due from him by such settlement.

WV Legislature