WEST VIRGINIA LEGISLATURE
SECOND REGULAR SESSION, 2002

ENROLLED

House Bill No. 4366
(By Delegates Manuel, C. White, Armstead, Spencer, Pethel, Webb and Pino)

Passed March 8, 2002
In Effect Ninety Days from Passage
AN ACT to amend and reenact section sixteen, article five, chapter seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to amend and reenact section twenty-six, article three, chapter eleven-a of said code, all relating to counties generally; increasing time period for preparation, publication and disposition of financial statements by county commissions; and eliminating filing requirement of redemptions with the Auditor.

Be it enacted by the Legislature of West Virginia:

That section sixteen, article five, chapter seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted; and that section twenty-six, article three, chapter eleven-a of said code be amended and reenacted, all to read as follows:
CHAPTER 7. COUNTY COMMISSIONS GENERALLY.

ARTICLE 5. FISCAL AFFAIRS

§7-5-16. Preparation, publication and disposition of financial statements.

(a) The county commission of every county, within ninety days after the first session held after the beginning of each fiscal year, shall prepare on a form to be prescribed by the state tax commissioner, and cause to be published a statement revealing: (1) The receipts and expenditures of the county during the previous fiscal year arranged under descriptive headings; (2) the name of each firm, corporation, and person who received more than fifty dollars from any fund during the previous fiscal year, together with the amount received and the purpose for which paid; and (3) all debts of the county, the purpose for which each debt was contracted, its due date, and to what date the interest thereon has been paid. The statement shall be published as a Class I-0 legal advertisement in compliance with the provisions of article three, chapter fifty-nine of this code, and the publication area for such publication shall be the county: Provided, That all salaries, receipts and expenditures to all county employees by office or department may be published in the aggregate.

(b) The county commission shall transmit to any resident of the county requesting the same a copy of the published statement for the fiscal year designated, supplemented by a list of the names of each firm, corporation and person who received less than fifty dollars from any fund during such fiscal year showing the amount paid to each, the purpose for which paid and an itemization of the salaries, receipts and expenditures to all county employees by office or department otherwise published in the aggregate.
(c) If a county commission willfully fails or refuses to perform the duties hereinbefore named, every member of the commission, concurring in such failure or refusal, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than fifty nor more than one hundred dollars; and the prosecuting attorney of any county shall, when the failure or refusal shall come to his knowledge, immediately present the evidence thereof to the grand jury if in session, and if not in session, he shall institute proper criminal proceedings before a magistrate against any offender, and cause the failure or refusal to be investigated by the next succeeding grand jury.

(d) Where in subsections (a) and (b), salaries, receipts and expenditures are published in the aggregate, the county commission shall, upon written request, provide to any resident of the county an itemized accounting of such salaries, receipts and expenditures.

CHAPTER 11A. COLLECTION AND ENFORCEMENT OF PROPERTY TAXES.

ARTICLE 3. SALE OF TAX LIENS AND NONENTERED, ESCHEATED AND WASTE AND UNAPPROPRIATED LANDS.

§11A-3-26. Certificate of redemption issued by clerk; recordation; disposition of redemption money.

(a) Upon payment of the sum necessary to redeem, the clerk shall execute a certificate of redemption in duplicate, which certificate shall specify the real estate redeemed, or the part thereof or the interest therein, as the case may be, together with any changes in respect thereto which were made in the landbook and in the record of delinquent lands; shall specify the year or years for which payment was made; and shall state that it is a receipt for the money paid and a release of the tax lien on the real estate redeemed. The original certificate shall be retained in the files in the clerk’s office and one copy shall be
delivered to the person redeeming. The clerk shall make any
necessary changes in his record of delinquent lands and shall
note the fact of redemption on such record, and shall record the
certificate in a separate volume provided for the purpose.

The fee for issuing the certificate of redemption shall be
twenty-five dollars.

(b) All certificates of redemption issued by the clerk in each
year shall be numbered consecutively and shall be filed by the
clerk in numerical order. Reference to the year and number of
the certificate shall be included in the notation of redemption
required herein. No fee shall be charged by the clerk for any
recordation, filing or notation required by this section.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

In effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within bill approved this the 23rd day of April, 2002.

Governor