

FILED

2002 APR -3 P 6:17

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

# WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 2002



# ENROLLED

## House Bill No. 4366

(By Delegates Manuel, C. White, Armstead,  
Spencer, Pethtel, Webb and Pino)



Passed March 8, 2002

In Effect Ninety Days from Passage

FILED

2002 APR -3 P 6:17

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

## ENROLLED

### H. B. 4366

(BY DELEGATES MANUEL, C. WHITE, ARMSTEAD,  
SPENCER, PETHTEL, 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.**

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

19       (b) The county commission shall transmit to any resident of  
20 the county requesting the same a copy of the published state-  
21 ment for the fiscal year designated, supplemented by a list of  
22 the names of each firm, corporation and person who received  
23 less than fifty dollars from any fund during such fiscal year  
24 showing the amount paid to each, the purpose for which paid  
25 and an itemization of the salaries, receipts and expenditures to  
26 all county employees by office or department otherwise  
27 published in the aggregate.

28 (c) If a county commission willfully fails or refuses to  
 29 perform the duties hereinbefore named, every member of the  
 30 commission, concurring in such failure or refusal, shall be  
 31 guilty of a misdemeanor, and, upon conviction thereof, shall be  
 32 fined not less than fifty nor more than one hundred dollars; and  
 33 the prosecuting attorney of any county shall, when the failure  
 34 or refusal shall come to his knowledge, immediately present the  
 35 evidence thereof to the grand jury if in session, and if not in  
 36 session, he shall institute proper criminal proceedings before a  
 37 magistrate against any offender, and cause the failure or refusal  
 38 to be investigated by the next succeeding grand jury.

39 (d) Where in subsections (a) and (b), salaries, receipts and  
 40 expenditures are published in the aggregate, the county com-  
 41 mission shall, upon written request, provide to any resident of  
 42 the county an itemized accounting of such salaries, receipts and  
 43 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.**

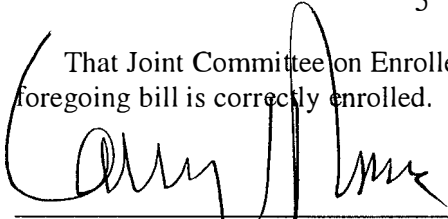
1 (a) Upon payment of the sum necessary to redeem, the clerk  
 2 shall execute a certificate of redemption in duplicate, which  
 3 certificate shall specify the real estate redeemed, or the part  
 4 thereof or the interest therein, as the case may be, together with  
 5 any changes in respect thereto which were made in the  
 6 landbook and in the record of delinquent lands; shall specify the  
 7 year or years for which payment was made; and shall state that  
 8 it is a receipt for the money paid and a release of the tax lien on  
 9 the real estate redeemed. The original certificate shall be  
 10 retained in the files in the clerk's office and one copy shall be

11 delivered to the person redeeming. The clerk shall make any  
12 necessary changes in his record of delinquent lands and shall  
13 note the fact of redemption on such record, and shall record the  
14 certificate in a separate volume provided for the purpose.

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

17 (b) All certificates of redemption issued by the clerk in each  
18 year shall be numbered consecutively and shall be filed by the  
19 clerk in numerical order. Reference to the year and number of  
20 the certificate shall be included in the notation of redemption  
21 required herein. No fee shall be charged by the clerk for any  
22 recordation, filing or notation required by this section.

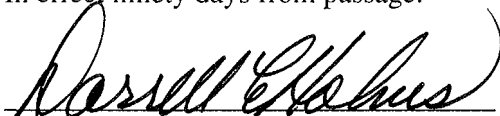
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

  
\_\_\_\_\_  
Chairman Senate Committee

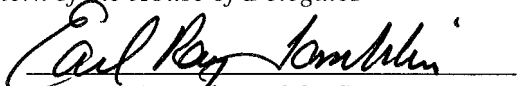
  
\_\_\_\_\_  
Chairman House Committee

Originating in the House.

In effect ninety days from passage.

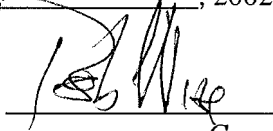
  
\_\_\_\_\_  
Clerk of the Senate

  
\_\_\_\_\_  
Clerk of the House of Delegates

  
\_\_\_\_\_  
President of the Senate

  
\_\_\_\_\_  
Speaker of the House of Delegates

The within is approved this the 3rd  
day of April, 2002.

  
\_\_\_\_\_  
Governor

PRESENTED TO THE

GOVERNOR

Date 3/20/02

Time 4:00p