

IN THE MAGISTRATE COURT OF Tucker COUNTY, WEST VIRGINIA

STATE OF WEST VIRGINIA

Defendant Frederick Stephan Herz
1309 Smith Street Milton WV 25541
 Address

Case No. 18-M47M-00534

10 / 24 / 62
 Social Security No,
 Date of Birth

WV -F823247
 Driver's License No.

☒ Misdemeanor
☐ Felony

ORIGINAL

CRIMINAL COMPLAINT

I, the undersigned complainant, upon my oath or affirmation, state the following is true and correct to the best of my knowledge and belief. On or about 10 / 20 / 18 in Tucker County, West Virginia, in violation of W.Va. Code (cite specific section, subsection, and/or subdivision as applicable) 7-18-15(a)

Failure to Pay Hotel/Motel taxes x12

See Attached

(Frederick Stephan Herz) the defendant did (state statutory language of offense)

I further state that this complaint is based on the following facts: See Attached

Continued on attached sheet? ☒ yes ☐ no

Complainant (who appears before magistrate):

Matthew Sigley
 Name

215 First Street
 Address

Parsons WV 26287

(304) 478 - 2321
 Telephone

Chief Deputy

Office or title, if any

Chief Deputy M. Sigley
 Complainant Signature

On this complaint, sworn or affirmed before me and signed this date by complainant in my presence, the item(s) checked below apply:

- ☐ Probable cause found
☐ Summons issued
☒ Warrant issued
☐ Warrantless arrest
☐ No probable cause found

Matthew Sigley
 Magistrate Signature

December 07, 2018
 Date

(Criminal Complaint Continued)

§7-18-15. Criminal penalties.

(a) It shall be unlawful for any person to willfully refuse to collect or to pay the tax or to willfully refuse to make the return required to be made by this article; or to willfully make any false or fraudulent return or false statement in any return with the intent to defraud any taxing authority, or to willfully evade the payment of the tax, or any part thereof; or for any person to willfully aid or abet another in any attempt to evade the payment of the tax, or any part thereof; or for any officer, partner or principal of any corporation or association to willfully make or willfully permit to be made for such corporation or association any false return, or any false statement in any return authorized by this article, with the intent to evade the payment of this tax.

ORIGINAL

(Criminal Complaint Continued)

On October 20, 2018 in the County of Tucker, State of West Virginia I Chief Deputy M. Sigley did receive a complaint from another Deputy Sheriff involving Timberline Four Seasons Resort not paying for Hotel/Motel taxes. This officer did receive tax statements from the Tucker County Assessor's office for Timberline Four Seasons Resort with monthly dates running from July 2015 to July 2018. Upon reviewing the statements Timberline Four Seasons did pay taxes from July 2015 till January 2016 for a total value of \$4,787.46. This officer did find that Timberline Four Seasons did not pay taxes from February 2016 to March 2017. This officer did notice that Timberline Four Seasons did pay taxes in May 2017 for February 2016 to March 2017 with approximate value \$25,840.13. This office did notice that Timberline Four Seasons Resort has not paid taxes from June 2017 to June 2018. This officer will attempt to obtain the total value of money owed for the above mentioned time frame. This officer did notice that Timberline Four Seasons did make a payment for November 2017 in July 2018 for a price value of \$935.43.\\Nothing Further//

On October 25, 2018 this officer did receive a Search Warrant on paper documents for Timberline Four Seasons. On November 02, 2018 this officer did execute the Search Warrant at Timberline Four Seasons. This officer provided Timberline Four Seasons with a copy of the search warrant and did collect paper documents pertaining to Hotel/Motel taxes. This officer also returned the Search Warrant to the Magistrates office.\\Nothing Further//

After reviewing the paper documents that were provided this officer was able to determine that Timberline Four Seasons Resort have not paid on any Hotel/Motel taxes for approximately 12 months. This officer was able to calculate that Timberline Four Seasons Resort owes approximately \$4,258.29 as of October 2018 for those months not paid.\\Nothing Further//

ORIGINAL