

# **WEST VIRGINIA CODE: §11A-1-14**

## **§11A-1-14. Payment by sheriff into State Treasury.**

All taxes collected for the state shall be paid into the State Treasury by the sheriff as follows: On or before November fifteenth, all such taxes collected before November first; on or before April fifteenth, all collected before April first. Every sheriff who fails to make any payment when due shall be charged with interest at the rate of twelve per cent per annum.