WEST VIRGINIA CODE: §7-20-23

§7-20-23. Excess funds; termination of service fee.

(a) When revenue bonds have been issued as provided in this article and the amount of service fees imposed pursuant to section twelve of this article and collected by the sheriff, less costs of administration, collection and enforcement, exceeds the amount needed to pay project costs and annual debt service, including the finding of required debt service and maintenance reserves, the additional amount shall be set aside in a separate fund and used to retire some or all of the outstanding revenue bonds before their maturity date.

(b) Once the revenue bonds issued as provided in this article are no longer outstanding or the county commission determines that sufficient reserves have been or will be accumulated as of a specified date to pay all future debt service on the outstanding bonds, the service fee to payable services on a subsequent issue of revenue bonds imposed pursuant to section twelve of this article may not be imposed or collected for subsequent weeks after that date. Termination of the service fee as provided in this section shall not bar or otherwise prevent the county commission from collecting service fees that accrued before the termination date.