WEST VIRGINIA CODE: §1-3-8

§1-3-8. Collection of and accounting for public funds; officers' fees; execution of process.

All taxes and levies assessed or laid in any county from which a new county is formed, before the time when the act creating such new county becomes effective, shall be collected, accounted for and paid; and all officers' fees in the hands of any sheriff or other officer at that time shall be accounted for and paid; and all process and precepts delivered to such sheriff or other officer before that time shall be executed, returned and satisfied; and such sheriff or other officer shall have like powers and liabilities in relation thereto as if such act had not passed.

WV Legislature