WEST VIRGINIA CODE: §11-6-19

§11-6-19. Accounting by sheriff for district and municipal taxes from public service corporations.

When the district and independent school district taxes and levies are collected by the sheriff, he shall account for and pay the same as treasurer of such district. When such taxes and levies due to a municipal corporation are collected by the sheriff he shall pay the same to the proper collecting officer, or treasurer, of such municipal corporation, or otherwise, as the council or other proper authority thereof may direct.

WV Legislature