WEST VIRGINIA CODE: §11-6-20

§11-6-20. No release of taxes assessed against such corporations.

Neither the county court of any county, nor any Board of Education, nor the municipal authorities of any incorporated town, shall have jurisdiction, power or authority, by compromise or otherwise, to remit or release any portion of the taxes so assessed upon the property of any such owner or operator, and when such taxes or levies are certified to the sheriff of any county for collection, as aforesaid, it shall be his duty to collect the whole thereof, regardless of any order or direction of any such county court, Board of Education or municipal authority to the contrary; and, if he fail to do so, he and his sureties in his official bond shall, unless he be restrained or prohibited from so doing by legal process from some court having jurisdiction to issue the same, be liable thereon for such taxes and levies he may so fail to collect, if he could have collected the same by the use of due diligence. Any member of the county court or Board of Education, or of the council of a municipal corporation, who shall vote to remit or release any part of the taxes, so assessed on the property of any such owner or operator, shall be guilty of a misdemeanor and, fined $500, and shall be removed from his office by the court by which the judgment of such fine is rendered, in addition to such fine.

WV Legislature