WEST VIRGINIA CODE: §11-8-11

§11-8-11. Certification of levy order; duties of clerk, assessor and collecting officer; delinquent lists.

When an order is made for a levy the clerk of the court, within three days, shall prepare, certify and forward copies to the Tax Commissioner, the State Auditor, the assessor and the officer who, according to law, is required to collect the levy. He shall charge the collecting officer with the amount of the levy in the proper account book. The assessor shall immediately extend the taxes in the land and personal property books. The officer who is required to collect the levy shall make out proper tax bills. County levies shall be collected by the sheriff at the same time, in the same manner, and under the same regulations as other taxes are collected. Delinquent lists for county levies shall be returned and delinquent lands sold for county levies in the same manner and at the same place and under the same regulations that lands returned delinquent for state taxes are returned and sold.

WV Legislature