WEST VIRGINIA CODE: §11A-1-16

§11A-1-16. Sheriff charged with all levies; final settlement.

The sheriff shall be charged each year with all taxes levied in his county. On or before August first of the following year, he shall make a final settlement with each taxing unit and account for all taxes assessed for the preceding year. In the settlement, he shall be credited with all such taxes collected and paid over by him to or on account of the taxing unit. He shall also be credited with all such taxes listed as delinquent as provided in the following article. The remainder of the taxes assessed for the preceding year shall be accounted for by him as if they had been collected before the delinquent lists were prepared.

WV Legislature