WEST VIRGINIA CODE: §11A-1-17

§11A-1-17. Sheriff's commission for collection.

After the sheriff has collected 85 percent of the combined total of all taxes assessed on real and personal property, he or she shall, in addition to the salary and compensation now authorized by law, be allowed a commission of \$15,000 annually. The commission so allowed shall be charged against the various funds for which the taxes are collected and become a regular part of the budgeted and annual compensation of the sheriff and paid in accordance with provisions of §7-7-9 of this code.