

WEST VIRGINIA CODE: §11A-1-17

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

After the sheriff has collected eighty-five percent of the combined total of all taxes assessed on real and personal property, he shall, in addition to the salary and compensation now authorized by law, be allowed a commission as follows: Two and one-half percent on the remainder of the taxes actually collected up to ninety percent of the combined total of all taxes assessed on real and personal property, three and one-half percent of the remainder collected above ninety percent and up to ninety-five percent of the combined total of all taxes assessed on real and personal property, and five percent on the remainder of taxes collected above ninety-five percent of the combined total of all taxes assessed on real and personal property. In all cases the taxes collected on which any commission shall be paid will be exclusive of interest and charges thereon, if the collection be made before the delinquent list has been approved by the county commission: Provided, That the total amount of commissions paid to any sheriff shall not exceed the sum of \$15,000 in any one year. The commission so allowed shall be determined by the county commission and charged against the various funds for which the taxes are collected.