WEST VIRGINIA CODE: §11A-2-7

§11A-2-7. Summary procedure for collection out of money due from or property held by another.

Whenever there is any person who is now indebted to, or who, as tenant, lessee or otherwise, will for any rent, issue, delay rentals, gas well rentals, or royalties of any kind, in the future become indebted to, or who has in his possession property belonging to, any delinquent taxpayer, the sheriff may make written application to such person demanding payment of the taxes out of such money as is now or may become due, or out of the property. No person so applied to shall make any payment or deliver any of the property to the delinquent taxpayer until the taxes are paid. From the time of the making of such application the taxes shall constitute a lien on any such money now or to become due from the person applied to and on such property held by him The sheriff shall endorse upon the application the time and the place application was made and shall file it for record with the clerk of the county court.

Upon the failure of any person to comply with the application, the sheriff may serve such person with a notice in writing to appear and answer for his failure before a court of competent jurisdiction. The notice shall designate the court before which he is to appear, and shall state the time for such appearance, which time shall not be less than ten days after service of the notice, the name of the delinquent taxpayer and the amount of the delinquency.

The sheriff shall endorse the time and place of service on the original of such notice, and shall file it with the court designated therein. If the person served does not appear, judgment shall be entered against him in favor of the sheriff for the amount of taxes due, with costs of the proceeding. If he does appear, the court, upon proof that he was a person to whom application might properly be made, shall render judgment against him for the amount of taxes due, with costs of the proceeding, which judgment shall be payable only out of the money which is now or is to become due to the delinquent taxpayer or out of property held for him Appeals and writs of error shall lie as in other cases.

Payment of the taxes, in whole or in part, by the person applied to, whether made upon application only or made toward satisfaction of a judgment against him shall entitle him to a credit on any obligation he may owe the delinquent taxpayer, or to a charge against any property held for the taxpayer, and to a first lien on any such property, for the amount paid, unless he was by an express contract bound to pay the taxes.

WV Legislature