WEST VIRGINIA CODE: §11a-1-15

§11A-1-15. Payment by sheriff to municipal and county board of education treasuries.

Each month the sheriff shall pay all moneys collected for any municipal corporation and the county board of education into the respective treasuries of such municipal corporation and county board of education, payment to be made on or before the tenth day of each month of all moneys collected during the preceding month for such municipal corporation and the county board of education: Provided, That the sheriff shall not be required to make such monthly payments to the county board of education, if the county board has designated the sheriff as its treasurer pursuant to section six, article nine, chapter eighteen of this code. For the faithful performance of this duty, he shall execute a bond, to be approved by the municipal council or Board of Education, in the penalty to be fixed by the council or board, not to exceed the amount of municipal or school taxes which it is estimated he will collect within any period of two months. The premium on such bond shall be paid by the municipality or Board of Education. Every sheriff who fails to make any payment when due shall be charged with interest at the rate of twelve percent a year.

WV Legislature