WEST VIRGINIA CODE: §11a-1-7

§11A-1-7. No collection of current real property taxes until delinquent real property taxes are paid.

The sheriff, in preparing his or her real property tax receipts for any current year shall examine and compare them with the delinquent list for the preceding year in his or her hands, and if any tract is found to be delinquent for the preceding year, he or she shall note the fact on his or her current receipts and shall decline to receive current taxes on any land where it appears to his or her office that a prior year's real property taxes are unpaid. Acceptance of current taxes through oversight does not relieve the owner of any land of the liability to pay prior taxes and penalties imposed for nonpayment.

WV Legislature