WEST VIRGINIA CODE: §11a-1-7A

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

The sheriff, in preparing his or her personal property 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 payment for any personal property 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 personal property where it appears to his or her office that a prior year's personal property taxes are unpaid. Acceptance of current taxes through oversight does not relieve the owner of any personal property of the liability to pay prior taxes and penalties imposed for nonpayment.

WV Legislature