WEST VIRGINIA CODE: §11a-1-8A

§11A-1-8a. Providing for payment at banking institutions.

Notwithstanding any other provision of this code the sheriff, with the consent of the county commission, may enter into a contract with one or more banking institutions, as defined in section two, article one, chapter thirty-one-a of this code, doing business in the county for the purpose of receiving payment of property taxes.

Any such contract shall specify the manner in which all taxes received shall be paid to the sheriff and a method for verification by the sheriff and the county commission of all amounts received pursuant to the contract. The contract may provide for the payment of a reasonable fee for the provision of such services by the banking institution.

Nothing herein may be construed to affect the amount of the commission due the sheriff provided for in section seventeen of this article.

WV Legislature