WEST VIRGINIA CODE: §11a-2-2

§11A-2-2. Collection by civil action; fees and costs not required of sheriff.

(a) Taxes are hereby declared to be debts owing by the taxpayer, for which he or she shall be personally liable. After delinquency, the sheriff may enforce this liability by appropriate action in any court of competent jurisdiction. No such action may be brought after five years from the time the action accrued.

(b) In any such action, the sheriff may prosecute the same without paying fees or costs, and without providing bond or security, as may otherwise be required of civil litigants by the provisions of this code, and shall have all services and process, including the services of witnesses, without paying therefor: Provided, That the sheriff shall maintain for each action for the recovery of delinquent taxes records sufficient to demonstrate the total fees and costs paid and that would have been paid but for the authority provided herein to seek recovery without such payment: Provided, however, That where the sheriff recovers delinquent taxes in or as the result of such action, whether by way of settlement or judgment, such fees and costs as above required to be recorded shall be recoverable from the opposite party and, upon receipt of any recovery, the sheriff shall pay from the amount recovered such fees or costs to the officer who otherwise would have been entitled thereto but for the provisions of this section: Provided further, That the fees and costs shall be paid prior to payment to the various taxing units of the balance of the recovered taxes: And provided further, That the payment to the various taxing units shall be prorated on the basis of the total amount of taxes due them.

(c) The county commission may hire an attorney to prosecute any such action for the collection of such delinquent taxes or to defend the county's interest in any proceeding before any United States Bankruptcy Court: Provided, That any attorney so hired shall be reimbursed for actual expenses directly incurred in the course of the representation: Provided, however, That in any engagement of any attorney so hired under this section, the county commission shall enter into a written representation agreement with the attorney so engaged, which written representation agreement shall include, in the case of an hourly fee agreement, a cumulative cap of any hourly fees charged on a per-case basis or, in the case of a contingency fee agreement, a percentage cap of any money or things of value recovered in the representation. Any attorney fees or other costs associated with the collection of taxes, not heretofore provided for in subsection (b) of this section, shall be paid from the taxes so collected prior to the distribution to the various taxing units.

WV Legislature