WEST VIRGINIA CODE: §11a-2-9

§11A-2-9. Remedies of sheriff paying over taxes not collected.

If the sheriff has paid into the treasury of the state, or of any county or municipality, taxes due from any person before they were collected by him he may in order to reimburse himself collect from such person by any of the methods provided for in this article, but he shall not be subrogated to the state's lien for such taxes.

WV Legislature