WEST VIRGINIA CODE: §14-1-27

§14-1-27. Debts due state from sheriffs or other officers -- Sale.

The Auditor may, with the advice and consent of the Attorney General, whenever any claim or account of any kind, against a sheriff or other officer has been due for more than seven years, and the same is for any reason difficult or expensive to collect, certify a transcript of such claim or accounts to the sheriff of the county in which the officer, from whom the same is due, resided at the time his indebtedness to the state was incurred, and may authorize such sheriff to sell the same as hereinafter directed: Provided, That any claim or account, upon which judgment has been obtained and execution has been returned unsatisfied, may be sold after the expiration of five years from the time such claim or account was due, either in whole or in part as shown by the Auditor's book.

WV Legislature