WEST VIRGINIA CODE: §14-1-32

§14-1-32. Debts due state from sheriffs or other officers -- Sending purchase money and notes for debts to Auditor; collection of notes.

Within thirty days after the confirmation of said report, the sheriff shall transmit to the Auditor a certificate of deposit for the amount received by him in cash, and also any notes which may have been executed for the balance of purchase money, and in case of the failure of persons who execute such notes to pay the same when due, it shall be the duty of the Auditor to proceed to enforce the collection thereof, in the same manner that other claims due the state are recovered.

WV Legislature