WEST VIRGINIA CODE: §59-1-24

§59-1-24. Collection of fees; receipt.

Every officer mentioned in this article shall, on or before July 1, in any year, deliver fee bills for all fees then due and unpaid, duly signed, to any sheriff or collector of the public taxes, who shall receive and endeavor to collect the same. A sheriff or collector may distrain therefor, or for any fee bills due himself such property of the person to whom the fees are charged as might be levied on under a writ of fieri facias against him except as hereinafter mentioned, and the fourteenth, fifteenth and sixteenth sections of article nine, chapter eleven of this code shall apply to such fee bills in like manner as to taxes. Every such officer shall deliver to each person who pays him or from whose property he makes such fees, a receipt for all that is so paid or made.