

WEST VIRGINIA CODE: §59-1-25

§59-1-25. Accounting for fees.

Every sheriff or collector to whom such fee bills are so delivered shall, on or before July 1, next after such delivery, account therefor with the officer entitled thereto by returning such as he may not have collected, with the indorsement thereon of the words "No property found," and by paying to such officer or his legal successor the amount of all not so returned. If he fail so to do, judgment may be obtained, on motion, against such sheriff or collector, and his sureties, and his and their personal representatives, for the amount with which such sheriff or collector is chargeable, and damages thereon, not exceeding fifteen percent per annum, from said first day of July until payment. Such judgment may be on motion in the circuit court of the county in which such sheriff or collector resides, and if the fees be due to the clerk of the Supreme Court of Appeals, it may be in the circuit court of the county in which the seat of government may be. On such motion, any receipt for fees mentioned in the notice as signed by any person shall be deemed to be his signature unless an affidavit be filed denying it, and shall be *prima facie* evidence of the collection of all the fees mentioned therein, not returned as aforesaid.