WEST VIRGINIA CODE: §59-1-28

§59-1-28. Use and disposition of fees of sheriffs, clerks and prosecuting attorneys.

Except for the funds designated in section twenty-eight-a of this article, all fees, costs, percentages, penalties, commissions, allowances, compensation, income and all other perquisites of whatever kind which by law may now or hereafter be collected or received as compensation for services by any clerk of the county commission, sheriff, clerk of the circuit court or of any court of limited jurisdiction, and prosecuting attorney shall be collected and received by such officer for the sole use of the treasury of the county in which he is an officer, and shall be held as public moneys belonging to the county fund, and shall be accounted for and paid over as such in the manner hereinafter provided. Nothing in this article shall be construed to require any county officer to pay into the county treasury any fees earned prior to May 21, 1915. Fees are held to be earned at the time the service is rendered and not at the time the matter is finally adjudicated.

Notwithstanding any provision of law to the contrary, all fees collected by a sheriff for service of all manner of process from magistrate court, in addition to such other funds as may be provided by the county commissions, shall be dedicated by the county commission to the office of sheriff for providing bailiff and service of process services for magistrate court.