WEST VIRGINIA CODE: §6-8-8

§6-8-8. Same -- With what sheriff to be charged.

In his settlement of school funds the sheriff shall be charged with the amount of taxes and of general school fund apportioned to each county and the amount of taxes levied by the board of Education upon the property of the county and for all school funds, and for any other money received by during the current year on account of the free schools of the county.