WEST VIRGINIA CODE: §7-5-1

§7-5-1. Sheriff ex officio county treasurer.

The sheriff shall be ex officio county treasurer and as such treasurer shall receive, collect and disburse all moneys due such county or any district thereof, and shall also receive, collect and disburse to the treasurer of the county board of education all school money for the county, unless the sheriff is designated by the board of Education as its treasurer, as provided in section six, article nine, chapter eighteen of this code. The sheriff shall keep his office at the courthouse for the county, in a suitable room or rooms provided for that purpose by the county court (county commission), in which all money and property in his possession shall be kept, unless deposited by him in a county depository, in which case an accurate daily deposit account thereof shall be kept in his office. He shall keep in his office a fair and accurate account of all receipts and disbursements by him, showing the time when, from whom, to whom and on what account received and paid, and he shall so arrange his books that the amount received and paid on account of separate and distinct funds, or specific appropriations, shall be exhibited in separate and distinct accounts, and he shall also keep separate and distinct accounts for the funds of each fiscal year.

When any money is paid to the sheriff, except for taxes, the sheriff shall give to the person paying the same duplicate receipts thereof, stating briefly the fund or account for which paid; one of which receipts such person shall forthwith deposit with the clerk of the county court (county commission), who shall, in a well-bound book to be kept by him the clerk in his office for the purpose, charge the sheriff therewith and preserve such receipt in his office.

The sheriff and his sureties on his official bond shall be held liable for all public moneys coming into his hands as ex officio treasurer from every source whether or not the same shall be deposited in a bank: Provided, That nothing in this article prohibits the payment of funds due the county treasurer by credit or check card. Allowing for the collection of funds by credit or check card shall be at the discretion of the county commission.

WV Legislature