WEST VIRGINIA CODE: §7-5-10

§7-5-10. County orders receivable for taxes and fees.

Every officer charged with the collection of taxes for any fiscal year and officers' fees shall receive in payment thereof, at par, any county order or draft issued in payment of any claim arising during said fiscal year for which were levied the taxes for the payment of which such draft is offered drawn on such officer pursuant to law, to the amount that such taxes are levied for the same fund against which such draft or order is drawn, if such draft be then due and payable, and if the person offering the same in payment be the person entitled thereto at the time it is so offered.

And if the amount due on such order or draft be more than the amount to be collected for the fund against which the draft is drawn from the person so offering the same in payment, the officer shall pay the balance due thereon if he have in his hands any money applicable to such payment; and if not he shall endorse thereon the amount of taxes or fees held by him against such person for which the draft is acceptable and that he has no money in his hands applicable to the payment of the balance thereof, and thereupon the holder of such order shall have the right to have issued to him new orders; one for the amount of the taxes endorsed on the original order, and the other for the remainder of such original order, and such original order shall be canceled. No such officer shall be required to accept in payment in whole or in part of any taxes for any fund, any order or draft drawn in any year preceding the fiscal year for which said taxes were levied and are being collected.

WV Legislature