WEST VIRGINIA CODE: §7-5-14

§7-5-14. Vacancy in office of sheriff; collection of taxes and fee bills by successor.

In all cases in which a vacancy may occur in the office of sheriff, by resignation or removal, all taxes and all fee bills remaining uncollected in the hands of such sheriff at the time of his resignation or removal shall be delivered to and collected by the person elected or appointed to fill the vacancy caused by such resignation or removal. This section shall in no case affect or impair the obligation of the bond given by the sheriff who may have resigned or been removed, nor any liability incurred by and his official sureties prior to his resignation or removal.

WV Legislature