WEST VIRGINIA CODE CHAPTER 7 ARTICLE 5

WV Legislature

§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

§7-5-2. Accounts by clerk of county court.

The clerk of the county court shall keep proper accounts in the books of his office to show, as far as practicable at all times, the money and claims due to and by the county, or which are to be accounted for to the said court. In such books he shall charge the officer who, according to law, is to collect the county levy with the amount thereof and credit him with all payments made by him according to law, and with his commissions or compensation, and such allowance as may be made to him by the court, for delinquents or other cause. He shall keep proper accounts on such books of all claims and securities, and judgments and fines, placed in the hands of any officer or person for collection for the use of the county. The clerk shall also keep an account of all evidences of debt, securities for money, certificates of stock, and the like belonging to the county, and placed in the hands of the sheriff.

WV Legislature

§7-5-2a. Credit cards as form of payment.

Notwithstanding any code provision to the contrary, county officers required or authorized to collect fines, fees, taxes or other moneys provided by law may accept credit or check cards as a form of payment. County officers may set a fee to be added to each transaction equal to the charge paid by the county officers for the use of the credit or check card by the payor: Provided, That the county officer is required to obtain three bids and use the lowest qualified bid received: Provided, however, That if a county officer has obtained credit card services, another county officer may be added to that service without receiving bids for that service. The county officer shall disclose the amount of the fee to the payor prior to the transaction and no other fees for the use of a credit or check card may be imposed upon the payor. Acceptance of a credit or check card as a form of payment shall be in accordance with the rules and requirements set forth by the credit or check card provider.

WV Legislature

§7-5-3. Claims against county.

Every person having a claim or demand against a county shall file with the clerk of the county court thereof an account or statement of the same, fully setting forth the items; and where the claim or demand is for services for which no rate or compensation is fixed by law or by such court, the number of days occupied in such services. The clerk shall present such account or statement to such court at its first meeting thereafter, which shall allow the whole or such part thereof as it may deem just, or disallow the whole.

WV Legislature

§7-5-4. Payment of money out of county treasury; signing of orders by mechanical or electrical devices; process when two or more designated signatories are family or household members; forgery; penalty.

(a) Money may not be paid by the sheriff out of the county treasury except upon an order signed by the president of the county commission and the county clerk, and properly endorsed. In counties having a population in excess of 50,000 as shown by the last preceding federal census, such signatures may be made by means of such mechanical or electrical device as the county court may select. The mechanical or electrical device utilized for making the signatures of the president and clerk shall be safely kept in the office of the county clerk so that no one has access except the members of the county court, the county clerk, and such of their respective employees as may be authorized to have access. The mechanical or electrical device utilized for making the sheriff's signature shall be safely kept in the sheriff's office so that no one has access except the sheriff and such of his or her deputies as may be authorized to have access.

(b) In the event that two or more individuals among the county commission president, sheriff, and county clerk, are family or household members, alternate signatories shall be designated, as follows:

(1) The county commission shall vote to designate another county commissioner who is not a family or household member of any other required signatory to sign for the president;

(2) The chief tax deputy shall sign for the sheriff. If the chief tax deputy is a family or household member of any other signatory, then the county commission shall vote to appoint a resident of the county to serve as a substitute signatory; and

(3) The county clerk is not subject to substitution.

(c) As used in this section, "family or household member" has the same meaning as set forth in §48-27-204 of this code.

(d) If any person, other than the persons authorized to sign by this section, signs the name of the county commission president, county clerk, or sheriff, using any mechanical or electrical device, or otherwise, on any warrant, order, or check, or knowingly utters or attempts to employ as true the forged warrant, order, or check, he or she is guilty of a felony and, upon conviction, shall be confined in the penitentiary not fewer than two years and not more than 10 years.

WV Legislature

§7-5-5. Issuance of county orders.

No order shall be drawn on the county treasurer unless authorized by a special order or appropriation of the county court, except that when any bond, note or written evidence of the debt of the county, or any installment of interest thereon, is payable, or where money is directed by law to be paid at fixed times or intervals, as in the cases of officers entitled to an annual salary payable at stated intervals, the president and clerk of such county court, without such special order or appropriation, may make and deliver to the person entitled thereto an order on the county treasurer for any sum so due and payable.

WV Legislature

§7-5-6. Form of orders.

All orders on the county treasurer shall be in form or effect as follows:

.....No..... $..... county..... date .....

The sheriff will pay to A.B., or order, the sum of ..... dollars and ..... cents, allowed by special appropriation passed on the ..... day of ....., 19 ....., after deducting therefrom the amount of all State, county and other taxes and levies in his hands for collection against the said A.B.

E.F., Clerk.

C.D., President.

Or instead of the words "allowed by special appropriation passed on the ..... day of ....., 19 ....." there may be inserted therein, according to the fact, the words "for county bond due,""for interest due," or "for month's salary," or other words specifying a lawful cause for such order; and no such order shall be rendered invalid by a defect of form.

WV Legislature

§7-5-7. Payment of legitimate uncontested invoices; interest on late payments; "Prompt Pay Act of 1995."

(a) Any properly registered and qualified vendor who supplies services or commodities to any county, or agency thereof, shall be entitled to prompt payment upon presentation to that county or agency of a legitimate uncontested invoice.

(b) (1) Except as provided in subdivision (2) of this subsection, for purchases of services or commodities made on or after July 1, 1995, a check shall be issued in payment thereof within sixty days after a legitimate uncontested invoice is received by the county or agency receiving the services or commodities. Any check issued after such sixty days shall include interest at the current rate, as determined by the State Tax Commissioner under the provisions of section seventeen-a, article ten, chapter eleven of this code, which interest shall be calculated from the sixty-first day after the invoice was received by the county or agency until the date on which the check is mailed to the vendor: Provided, That this section shall not apply if payment cannot be made within the sixty-day period because of unforeseen budgetary constraints.

(2) For purposes of this subsection, an invoice shall be deemed to be received by a county, or agency thereof, on the date on which the invoice is marked as received by the county or agency, or the date of the postmark made by the United States postal service as evidenced on the envelope in which the invoice is mailed, whichever is earlier, unless the vendor can provide sufficient evidence that the invoice was received by the county or agency on an earlier date: Provided, That in the event an invoice is received by a county, or agency thereof, prior to the date on which the commodities or services covered by the invoice are delivered and accepted or fully performed and accepted, the invoice shall be deemed to be received on the date on which the commodities or services covered by the invoice were actually delivered and accepted or fully performed and accepted.

(c) The sheriff shall deduct the amount of any interest due for late payment of an invoice from any appropriate account of the agency responsible for the late payment: Provided, That if two or more agencies are responsible for the late payment, the sheriff shall deduct the amount of interest due on a pro rata basis.

(d) The county or agency initially receiving a legitimate uncontested invoice shall process the invoice for payment within ten days from its receipt. Failure to comply with the requirements of this subsection shall render the county or agency liable for payment of the interest mandated by this section when there is a failure to promptly pay a legitimate uncontested invoice: Provided, That a county agency shall not be liable for payment of interest owed by another county agency under this section.

(e) Any other county agency charged by law with processing a county agency's requisition for payment of a legitimate uncontested invoice shall either process the claim or reject it for good cause within ten days after the agency receives it. Failure to comply with the requirements of this subsection shall render the county agency liable for payment of the

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interest mandated by this section when there is a failure to promptly pay a legitimate uncontested invoice: Provided, That a county agency shall not be liable for payment of interest owed by another county agency under this section.

(f) For purposes of this section, the term "agency" means any agency, department, board, office, bureau, commission, authority or any other entity of county government.

(g) This section may be cited as the "Prompt Pay Act of 1995."

WV Legislature

§7-5-7a. Authorization for Purchase Card utilization.

Notwithstanding any other code provision to the contrary, any county or county agency may participate in a purchasing card program for local governments authorized and administered by the State Auditor as an alternative payment method.

WV Legislature

§7-5-8. Demand before suit.

No suit shall be brought against a county court for any demand for a specified sum of money founded on contract, except an order on the county treasury, until such demand has been presented to such court and been disallowed by it in whole or in part. But if the court neglect or refuse to act on such demand by the close of the first session after that at which it is so presented, or of the second session after it is filed with the clerk for presentation, it shall be deemed to have been duly presented and disallowed.

WV Legislature

§7-5-9. Exemption of county property from execution; enforcing payment of order or judgment.

The land, buildings, furniture and books belonging to a county, and used for county purposes, shall not be subject to execution or other process; but the county court shall issue an order on the treasury to satisfy any judgment or decree against the county, upon presentation of a copy thereof properly certified by the clerk of the court by which it was rendered. When any order on the county treasury has been presented to the sheriff without obtaining payment, or the sheriff has evaded or hindered such presentation, it shall be lawful for the person entitled to the money due on such order, judgment, or decree, to petition any court having jurisdiction, or a judge thereof in vacation, for a writ of mandamus, to be directed to the county court of such county, commanding it to provide for the payment of such money, by and out of the next county levy to be made in the county, or show sufficient cause why it should not be compelled to do so; which writ shall be returnable as the court or judge awarding the same may order. Upon such writ such proceedings shall be had as are prescribed by law in other like cases, and the court (but not the judge in vacation) may, if the case justify it, award a peremptory mandamus, directed to such court, to provide in the next county levy to be thereafter made, for what shall appear to be due to the said complainant, with interest and cost. To any judgment or order of a circuit court under this section a writ of error or supersedeas may be granted on like principles and rules as in other cases.

WV Legislature

§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

§7-5-11. Discounting or purchasing orders.

If any such sheriff, collector or deputy, or officer or person charged with the custody or disbursement of state, county, district or municipal taxes or other public money shall discount, or, directly or indirectly, either alone or in connection with another, purchase any draft or order made or drawn upon him, payable out of any such taxes or moneys, for a less sum than is specified therein, he shall forfeit five times the amount of such discount, or of the sum less than the amount specified in such draft or order realized by such purchaser, one half of which shall go to the person entitled to such draft or order at the time of such discount or purchase, and the other half to the state, county, district, or municipality, as the case may be.

WV Legislature

§7-5-12. Refusal to pay orders.

If any such officers as hereinbefore mentioned shall fail or refuse to pay any draft or order lawfully drawn upon him, when he has, or by the use of due diligence in the collection of the taxes and moneys applicable to the payment of such draft, or order, might have had, in his hands, moneys sufficient to pay the same, he shall be guilty of a misdemeanor, and, upon conviction thereof, fined not less than $100 nor more than $500, one half of which fine shall go to the person injured by such failure or refusal, and the other half to the state.

WV Legislature

§7-5-13. Failure to account for taxes or moneys.

If any officer whose duty it is to collect or disburse any state, county, district or municipal taxes or moneys, shall fail to pay over and account for the same, or any part thereof, as required by law, in any year, the proper state, county, district, or municipal authority or authorities may withhold from such officer the collection of any such taxes or moneys, or the disbursement thereof, for the next succeeding year, and may appoint a collector or disbursing officer of such taxes or moneys in lieu of such officer in such manner as is or may be prescribed by law. The court, board, council, officer or officers making such appointment shall take from such collector or officer a bond with good security, in a penalty double the amount of the moneys which will probably come into his hands by virtue of his appointment, payable to the State of West Virginia, and conditioned as the law directs.

WV Legislature

§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

§7-5-15. Annual statement of sheriff of fines and costs received from magistrates; payment into State Treasury.

The sheriff shall annually, during the month of January, render under oath to the Auditor a true statement of the account of all fines and costs collected by magistrates and transmitted to him or her and pay into the treasury of the state, the net proceeds of fines and costs as exhibited by the account, to be appropriated as directed by section 5, article XII of the Constitution of this state. Failure to do this is a breach of his or her official duty. For the purposes of this section, the net proceeds of such fines and costs are the proceeds remaining after deducting therefrom: (1) The cost of auditing the accounts of magistrates by the chief inspector's office; (2) the amounts of costs and fees paid into the Regional Jail and Correctional Facility Authority fund of the State Treasury by the clerk in the manner provided by section four-a, article three, chapter fifty of this code; (3) until a regional facility is provided pursuant to article twenty, chapter thirty-one of this code, the expenses and costs of operation and maintenance of the county jail or a regional correctional facility, other than a facility provided pursuant to article twenty, chapter thirty-one of this code, operated jointly with one or more other county or counties, and of constructing, reconstructing and renovating any jail facility used for county prisoners and of periodic payments, if any, for the establishment of a jail improvement fund in the manner provided by section nine, article one of this chapter for constructing, reconstructing or renovating any jail facility used for county prisoners; and (4) after a regional facility is made available to the county pursuant to article twenty, chapter thirty-one of this code, the expenses and costs of operation of the jail for the county in the form of the per day costs required to be paid into a Regional Jail and Correctional Facility Authority fund pursuant to subsection (h), section ten, article twenty, chapter thirty-one of this code, the periodic payments, if any, for the establishment of a jail improvement fund in the manner provided by section nine, article one of this chapter, which shall thereafter be transmitted to the State Treasurer and deposited in a Regional Jail and Correctional Facility Authority fund, and the funds expended by the respective counties, if any, for expenses incurred in housing prisoners in local jail facilities used as holding facilities.

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§7-5-16. Preparation, publication and disposition of financial statements.

(a) The county commission of every county, by October 15 of each fiscal year, shall prepare on a form to be prescribed by the State Tax Commissioner, and cause to be published a statement revealing: (1) The receipts and expenditures of the county during the previous fiscal year arranged under descriptive headings; (2) the name of each firm, corporation, and person who received more than $50 from any fund during the previous fiscal year, together with the amount received and the purpose for which paid; and (3) all debts of the county, the purpose for which each debt was contracted, its due date, and to what date the interest thereon has been paid: Provided, That all salaries, receipts and expenditures to all county employees by office or department may be published in the aggregate.

(b) The county commission shall transmit to any resident of the county requesting a copy of the published statement for the fiscal year designated, supplemented by a list of the names of each firm, corporation and person who received less than $50 from any fund during the fiscal year showing the amount paid to each, the purpose for which paid and an itemization of the salaries, receipts and expenditures to all county employees by office or department otherwise published in the aggregate.

(c) If a county commission willfully fails or refuses to perform the duties required in this section, every member of the commission, concurring in the failure or refusal, is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than $50 nor more than $100; and the prosecuting attorney of any county shall, when the failure or refusal shall come to the prosecuting attorney's knowledge, immediately present the evidence thereof to the grand jury if in session, and if not in session, the prosecuting attorney shall institute proper criminal proceedings before a magistrate against any offender, and cause the failure or refusal to be investigated by the next succeeding grand jury.

(d) Where in subsections (a) and (b), salaries, receipts and expenditures are published in the aggregate, the county commission shall, upon written request, provide to any resident of the county an itemized accounting of the salaries, receipts and expenditures.

(e) By October 15 of each fiscal year, each county commission shall publish the financial statement as a Class I-0 legal advertisement in compliance with the provisions of article three, chapter fifty-nine of this code, and the publication area for such publication shall be the county.

WV Legislature

§7-5-17. Authority of county officials or employees to become members of voluntary associations.

Any county official or employee is hereby authorized to become associated and to participate as a member in any voluntary state association or organization, in the discretion of the county court, from which benefits commensurate with the expense will be derived by the county. The county court is authorized to expend funds for such purpose and to reimburse such person or persons for the actual amount expended by for food and lodging while in attendance at meetings of such associations, within this state, with mileage not to exceed the rate of 10¢ per mile, to be computed according to the distance by the nearest practicable route for travel to and from such meeting.

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§7-5-17a. Triennial audits by certain associations and organizations receiving county funds.

(a) Any voluntary association or other membership organization, whether nonprofit or for profit, the majority of the membership of which is comprised of counties of this state or of persons who hold elected or appointed county offices in this state, and which annually receives more than $5,000 in public moneys from the various counties of this state to pay the membership dues of counties or elected or appointed county officials, shall file with the secretary of tax and revenue on a triennial basis, beginning July 1, 1997, an audit of the receipt and disbursement of funds. The period covered by the audit shall be the previous three years or for the years since the last such audit.

(b) Any audit required by the provisions of this section shall be performed by an independent certified public accountant.

(c) Any voluntary association or membership organization subject to the provisions of this section which fails or refuses to file an audit shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than $1,000 nor more than $5,000.

WV Legislature

§7-5-18. Membership and participation in area development corporations.

A county court is hereby authorized and empowered to become associated with and to participate as a member of any area development corporation organized as a nonstock, nonprofit corporation under the provisions of chapter thirty-one of the code for the purposes of promoting, developing and advancing the business prosperity and economic welfare of the area embraced, its citizens and its industrial complex; encouraging and assisting through loans, investments or other business transactions in locating new business and industry within such area and rehabilitating and assisting existing businesses and industries therein, stimulating and promoting the expansion of all kinds of business and industrial activity which will tend to advance, develop, maintain the economic stability and provide maximum opportunities for employment in such area; cooperating and acting in conjunction with other organizations, federal, state or local, in the promotion and advancement of industrial, commercial, agricultural and recreational developments within such area; and furnishing money and credit, land and industrial sites, technical assistance and such other aid as may be deemed requisite for the promotion, development and conduct of all types of business, agricultural and recreational activities within such area.

A county court shall likewise be authorized and empowered to contribute to the cost of the operations and projects of such area development corporation by appropriating for such purposes money from its general funds not otherwise appropriated. A county court is likewise authorized and empowered, notwithstanding any other provision of this chapter, to transfer and convey to such area development corporation property of any kind heretofore acquired by the said county court for or adaptable to use in industrial and economic development, such transfers or conveyances to be without consideration or for such price and upon such terms and conditions as such county court shall deem proper.

A county court shall require as a condition of any such contribution, appropriation, transfer or conveyance that the area development corporation receiving the same shall, within thirty days after the close of the quarter, make to such county court a report containing an itemized statement of its receipts and disbursements during the preceding quarter, and make available to audit and examination by the office of the State Tax Commissioner of West Virginia and any other proper public official or body its books, records and accounts.

WV Legislature

§7-5-19. Liability insurance for county officers and employees.

Every county shall have plenary power and authority to contract and expend public funds for the purchase of one or more policies of public liability insurance, with or without a sharing in the cost thereof by the officers, agents and employees of such county, providing the county and its officers, agents and employees insurance coverage for legal liability of said county and its officers, agents and employees for bodily injury, personal injury or damage (including, but not limited to, false arrest and false imprisonments) and property damage, and affording said county and its officers, agents and employees insurance coverage against any and all legal liability arising from, growing out of, by reason of or in any way connected with, any acts or omissions of said county, or its officers, agents or employees in the performance of their official duties. So long as the coverage aforesaid is obtained and remains in full force and effect as to the law-enforcement officers of a county, the bond specified in section five, article seven, chapter sixty-one of this code shall not be required as to such police officers.

WV Legislature

§7-5-20. Group insurance programs authorized.

Every county through its county court shall have plenary power and authority to negotiate for, secure and adopt for the officers and regular employees thereof, other than provisional, temporary, emergency and intermittent employees, who are in officer or employee status with such county on and after the effective date of this section, a policy or policies of group insurance written by a carrier or carriers chartered under the laws of any state and duly licensed to do business in this state and covering life; health; hospital care; surgical or medical diagnosis, care and treatment; drugs and medicines; remedial care; other medical supplies and services; or any other combination of these; and any other policy or policies of group insurance which in the discretion of the county court bear a reasonable relationship to the foregoing coverages. The provisions and terms of any such group plan or plans of insurance shall be approved in writing by the Insurance Commissioner of this state as to form, rate and benefits.

The county court is hereby authorized and empowered to pay the entire premium cost, or any portion thereof of said group policy or policies. Whenever the above described officers or regular employees shall indicate in writing that they have subscribed to any of the aforesaid insurance plans on a group basis and the entire cost thereof is not paid by the county court, the county court is hereby authorized and empowered to make periodic premium deductions of the amount of the contribution each such subscribing officer or employee is required to make for such participation from the salary or wage payments due each such subscribing officer or employee as specified in a written assignment furnished to the county clerk by each such subscribing officer or employee.

When a participating officer or employee shall retire from his office or employment, he may, if he so elects and the insurance carrier or carriers agree, remain a member of the group plan by paying the entire premium for coverage involved.

WV Legislature

§7-5-21. Annual and sick leave for county employees.

The county commission of any county is hereby authorized to grant county employees annual and sick leave benefits.

WV Legislature

§7-5-22. County solid waste assessment fees authorized.

Each county or regional solid waste authority is hereby authorized to impose a similar solid waste assessment fee to that imposed by section eleven, article fifteen, chapter twenty-two of this code at a rate not to exceed 50¢ per ton or part thereof upon the disposal of solid waste in that county or region. All assessments due shall be applied to the reasonable costs of administration of the county's regional or county solid waste authority including the necessary and reasonable expenses of its members, and any other expenses incurred from refuse cleanup, litter control programs, or any solid waste programs deemed necessary to fulfill its duties.

WV Legislature

§7-5-23. Voluntary direct deposits by county treasurer of salaries of employees to banks or other financial institutions.

Any officer or employee of a county of West Virginia may authorize that his net wages be deposited directly to his account in any bank or other financial institution within this state. The direct deposits may be authorized on a form provided by the county. Upon execution of such authorization and its receipt by the county treasurer, the direct deposits shall be made in the manner specified on the form and remitted to the designated bank or other financial institution on or before the day or days the officer or employee is due his net wages. Direct deposit authorizations may be revoked at any time thirty days prior to the date on which the direct deposit is regularly made and on a form to be provided by the county treasurer.

WV Legislature

§7-5-24. Sheriff may commence civil action without paying fees and costs; fees and costs recoverable from defendants after completion of litigation.

The sheriff is not required to pay any filing fee, cost, bond or security, as may otherwise be required of other civil litigants by provisions of this code, in any action in which the sheriff commences the action in his or her official capacity or on behalf of the county government: Provided, That where the sheriff or county government prevails in the action and any filing fees, costs, bond or security are recovered from the opposing party, the sheriff shall pay therefrom the fees, costs, bond or security to the officer who otherwise would have been entitled thereto but for the provisions of this section: Provided, however, That any legal fees and costs not so recovered from the opposing party shall be paid out of the taxes so collected prior to the distribution of the taxes to the various taxing units.

WV Legislature

§7-5-25. Prohibition against certain deductions and assignments of earnings from compensation of county officers or employees.

No deductions or assignments of earnings shall be allowed for union, labor organization, or club dues or fees from the compensation of county officers and employees.

WV Legislature