WEST VIRGINIA CODE: §8-13-15

§8-13-15. Collection of municipal taxes, fines and assessments.

Unless otherwise provided, it shall be the duty of the treasurer of the municipality or other individual who may be designated by general law, by charter provisions or by the governing body, to collect and promptly pay into the municipal treasury all taxes, fines, special assessments or other moneys due the municipality. All such taxes, fines, special assessments (except assessments for permanent or semipermanent public improvements) and other moneys due the municipality are hereby declared to be debts owing to the municipality, for which the debtor shall be personally liable, and the treasurer, or other individual so designated, may enforce this liability by appropriate civil action in any court of competent jurisdiction, and is hereby vested with the same rights to distrain for the same as is vested in the sheriff for the collection of taxes. Such treasurer or other individual shall give a bond, conditioned according to law, in such penalty and with such security as the governing body may require: Provided, That nothing in this article shall prohibit the payment of taxes, fines, special assessments or other moneys due the municipality by credit or check card. The municipality or municipal court may set a fee to be added to each transaction equal to the charge paid by the municipality for the use of the credit or check card by the debtor: Provided, That the municipality is required to obtain three bids and use the lowest qualified bid received. Provided, however, That if a municipality has obtained credit card services, the municipal court may be added to that service without receiving bids for that service. The municipality or municipal court shall disclose the amount of the fee to the debtor prior to the transaction and no other fees for the use of a credit or check card may be imposed upon the debtor. 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. Allowing for the collection of these funds by credit or check card shall be at the discretion of the municipality or municipal court.

WVLegislature.gov