WEST VIRGINIA CODE: §8-13-15A

§8-13-15a. Providing for payment at banking institutions.

Notwithstanding any other provision of this code the treasurer of the municipality, or other individual who may be designated by general law, by charter provision or by the governing body, to collect and promptly pay into the municipal treasury all taxes, fines, special assessments and other moneys due the municipality, may enter into a contract with one or more banking institutions, as defined in section two, article one, chapter thirty-one-a of this code, doing business in the municipality for the purpose of receiving payment of municipal taxes, fines, assessments and other moneys.

Any such contract shall specify the manner in which the taxes, fines, assessments and other moneys received shall be paid over to the municipality and a method for verification by the treasurer of the municipality of all amounts received pursuant to the contract. The contract may provide for the payment of a reasonable fee for the provision of such services by the banking institutions.