WEST VIRGINIA CODE: §8-13-16

§8-13-16. Remedies for failure to collect, account for or pay over moneys.

If the treasurer, or other individual designated, shall fail to collect, account for or pay over all or any of the moneys with which he may be chargeable, belonging to the municipality, according to the conditions of his bond and the orders of the governing body, it shall be lawful for the governing body to recover the same, in the name of the municipality, by civil action in the circuit court of the county in which the municipality or the major portion of the territory thereof is located, or, where the sum does not exceed \$300, by suit before a justice of the district in which the municipality or the major portion of the territory thereof is located, against the treasurer, or other designated individual, or his sureties, or any or either of them, or his or their executors or administrators.