WEST VIRGINIA CODE: §11-3-13

§11-3-13. Entry of corporate property by assessor.

Upon receiving the verified report required by the preceding section, the assessor, if satisfied with the correctness thereof, shall assess the value of all the property of such corporation liable to taxation, and enter the same as follows, viz: All property in item (d) shall be entered with its valuation in the land books of the county and in the tax district in which the real estate is situated; all property mentioned in item (c) shall, together with its valuation, be entered in the personal property book of the county and in the tax district wherein is the principal office or chief place of business of such corporation, under the appropriate heads; and all property mentioned in item (e) shall, together with its valuation, be entered in the personal property book of the county and in the tax district wherein such property is on the first day of the assessment year; the property mentioned in items (c), (d) and (e) shall constitute all the property on which any such corporation shall be liable to pay taxes. If a company has branches, each branch shall be assessed separately in the county and tax district where its principal office for transacting its financial concerns is located; or, if there be no such office, then in the tax district where its operations are carried on. All locks and dams of navigation companies shall be assessed and taxed as real estate in the county and tax district wherein they are situated; and in case such locks and dams are located on any creek or river which is the dividing line between counties, or the dividing line between tax districts of the same county, one half of the value thereof shall be assessed in each of such counties or tax districts, as the case may be, and when the property of an incorporated company is assessed as aforesaid, no individual shareholder therein shall be required to list or be assessed with his share, portion or interest in the capital stock of such corporation.

WV Legislature