WEST VIRGINIA CODE: §11-3-1A

§11-3-1a. Magisterial districts as tax districts; legislative findings; terms defined.

The Legislature recognizes that several counties have redistricted their magisterial districts in order to achieve as nearly as practicable equal numbers of population within each such district; that if the land books and personal property books of any such county must be changed following each such redistricting so as to reflect the newly established districts, very substantial costs to the counties would be occasioned thereby; that if the land books must be changed following each such redistricting so as to reflect the newly established districts, problems would arise in searching and abstracting titles to real property; and that there is no reason to require the land books and personal property books of a county for tax purposes to be on a magisterial district basis as such districts are established for voting purposes. Consequently, the terms "tax district" or "district," or the plural thereof, as used in this chapter, shall mean the magisterial district or districts and the subdivisions thereof as the same existed in any county on January 1, 1969: Provided, That in a county in which the county court has exercised the power formerly granted it under chapter one hundred seventeen, acts of the Legislature, regular session, 1972, by designating that county's magisterial districts as tax districts, the term "tax districts" shall mean the magisterial districts of that county as they existed on July 1, 1973.

WV Legislature