WEST VIRGINIA CODE: §11-3-3a

§11-3-3a. Building or real property improvement notice; notice filed with assessors; when not required; penalties.

Any person, corporation, association or other owner of real property, subject to the payment of property tax, who shall hereafter erect any building or structure, or who shall add to, enlarge, move, alter, convert, extend, raze or demolish any building or structure, whereby the value of the said real property shall be improved more than $1,000, shall give notice in writing to the assessor within sixty days after the commencement of the improvement of such property. The notice shall be given upon such forms as may be prescribed by the Tax Commissioner who shall furnish the same to assessors. The notice shall contain the following information: (1) A statement that improvements are being or have been made; (2) the location or address of the property; and (3) the name of the owner or owners of the property. The information contained in such notice shall be advisory in nature and may be used by the assessor in performing his duties as otherwise provided by law: Provided, however, That a report made by or on behalf of any mine, mill, factory, or other industrial establishment and filed with the assessor on or before June 15 which discloses with certainty any construction, or improvement made during the previous twelve months, shall be deemed compliance with this section: And provided further, That within the area of any county or municipality where a building permit has been obtained prior to beginning such work, the delivery of a copy of the building permit to the assessor by the owner or the issuing authority shall be sufficient notice under this section. Any person who shall violate the provisions of this section shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than $10 nor more than $100 in the discretion of the court. Justices of the peace shall have concurrent jurisdiction with other courts having jurisdiction for the trial of all misdemeanors arising under this section.

WV Legislature