WEST VIRGINIA CODE: §11-3-6

§11-3-6. Statements of assessed valuations for municipalities and boards of education; extension of levies.

The assessor shall annually, not later than March 3, furnish to the recorder or clerk of the city or town council of every incorporated city and town in the county and also to the secretary of the board of Education of the county and to the state Board of Education, a certified statement, showing in separate amounts the aggregate value of all property, real and personal, and of all property within each class as provided in section five, article eight of this chapter, and the clerk of the county commission shall, in like fashion, certify the aggregate value of all property assessed by the board of public works, or other board in lieu thereof, in such city or district, as ascertained from the land and personal property books and from the statement furnished by the Auditor to the county clerk of the value of property assessed in such county by the board for the current year.

The statement so furnished shall be taken, by the council of such city or town, as the proper valuation of all property situated therein and liable for taxation for municipal purposes notwithstanding any provisions which may be contained in the charter of any city or town. Upon receiving such statement, the recorder or clerk of the council, shall present the same to the council at a meeting to be held for the purpose of making the estimate and laying the levy as hereinafter required; and, as soon as the rate shall have been determined upon, the recorder, or secretary of the council, shall furnish the officer whose duty it is to make out the land and personal property books a certified copy of the order of such city or town council fixing the rate of tax, and such officer shall thereupon extend the tax against the property situated in such city or town, in the land books and the personal property book of the county, in separate columns in such books, which columns shall be headed with the words: "Town, or city, tax for the town, or city, of _____."

WV Legislature