WEST VIRGINIA CODE: §11-4-8

§11-4-8. Lists of transfers of title for assessors.

The clerk of the county court shall, not later than the tenth day of each and every month, make out and deliver to the assessor a certified list showing all the transfers of title of land made in his county during the preceding month; such list shall show whether the transfer was made by will or by deed of conveyance, or by judgment or decree, the names of the devisors and devisees, the names of the grantors and grantees and the names of the parties in favor of and against whom such judgment or decree was rendered, with the title of the cause, the nature of the estate transferred, the character of interest in the land conveyed, the quantity and location of the land or interest transferred, and, if a part of a tract, of what tract it was a part when the whole tract was transferred, and reference to the book and page showing such transfer. From the list thus furnished, the assessor shall make the necessary changes in the land books for the current year, and shall value each tract of land or interest therein so transferred, at its true and actual value according to the rule established in this chapter. The clerk shall also, not later than the tenth day of each and every month, make out a list of all lands, if any, lying in another county and devised by wills recorded in his office during the preceding month, and not before reported, stating in such list the date of the will in each case, when admitted to record, the names of the devisor and the devisee, and the description of the land devised; and, upon completion, and not later than the tenth day of each and every month, the clerk shall deliver or mail such list to the assessor of the county or counties where such lands are situated.

WV Legislature