

WEST VIRGINIA CODE: §11-5-14

§11-5-14. Assessment of motor vehicles previously titled jointly by married couples following final divorce order.

Beginning July 1, 1999, upon the presentment to the assessor of a certified copy of a final divorce order, entered under the provisions of section fifteen, article two, chapter forty-eight of this code, which grants the possession of a jointly titled motor vehicle to one of the parties of the divorce, the assessor shall list and assess that motor vehicle in the name of the person awarded possession of the vehicle in the final divorce order. If two jointly owned motor vehicles are involved in the divorce order and the vehicles are awarded exclusively to be titled one in the name of the husband and one in the name of the wife, the assessor shall apportion the assessment of the taxes owed on the vehicles between the husband and wife for the purposes of taxation on the vehicles so that the husband or wife will be responsible for the payment of taxes only on the vehicle awarded to him or her by the final divorce order. The assessor shall file notice of the apportionment with the county commission. Upon receipt of the notice, the county commission shall order that the taxes on the vehicles be apportioned in accordance with the apportionment set forth in the notice. The clerk of the county commission shall certify a copy of the order to the sheriff. Upon receipt of the order, the sheriff shall accept payment of the amount of tax apportioned to the motor vehicle awarded to the former spouse determined in the county commission's order, and the receipt issued by the sheriff for such payment shall constitute payment in full of the taxes due for the motor vehicle. No provision of this section may be construed to relieve the former spouse from liability for payment of any tax imposed on any other property of the former spouse.