

# WEST VIRGINIA CODE: §11-5-2

## §11-5-2. Personal property books.

In his personal property books the assessor shall enter the names and post-office addresses of the owners of personal property alphabetically arranged by districts, showing separately the values of:

- (1) All tangible personal property employed exclusively in agriculture including horticulture and grazing;
- (2) All products of agriculture (including livestock) while owned by the producer;
- (3) All notes, bonds, bills and accounts receivable, stocks and any other intangible personal property;
- (4) The total of one, two and three;
- (5) All other tangible personal property.

The Tax Commissioner may prescribe such itemization and further information as he deems necessary. The assessor shall make the same number of copies and extend the levies in the same way as he does with the landbook.