WEST VIRGINIA CODE: §11-6-16

§11-6-16. Entry of assessment by Auditor of property of such public service businesses.

As soon as possible after the valuation of the property of such owner or operator is fixed by the board of public works or by the circuit court on appeal as aforesaid, and after he shall have obtained the information herein provided for to enable him to do so, the Auditor shall assess and charge each class of property of every such owner or operator with the taxes properly chargeable thereon, in a book to be kept by him for that purpose, as follows: (a) With the whole amount of taxes upon such property for state and state school purposes, if any such taxes are levied; (b) with the whole amount of taxes on such property in each county for county purposes; (c) with the whole amount of taxes on such property in each school district for free school and building purposes; and (d) with the whole amount of taxes on such property in each municipal corporation for each and all of the purposes for which a levy therein was made by the municipal authorities of such corporation.

WV Legislature