WEST VIRGINIA CODE: §11-6B-7

§11-6B-7. Property tax books.

(a) Property book entry. -- The exemption of the first $20,000 of assessed value shall be shown on the property books as a deduction from the total assessed value of the homestead.

(b) Levy; statement to homestead owner. -- When the $20,000 exemption is greater than the total assessed value of the eligible homestead, no taxes shall be levied. The sheriff shall issue a statement to the owner showing that no taxes are due.

WV Legislature