

## **WEST VIRGINIA CODE: §11-6C-3**

### **§11-6C-3. Owner to file return estimating market value.**

The owner of dealer vehicle inventory, daily passenger rental car inventory, dealer motorboat inventory, farm equipment dealers inventory, or house trailer and factory-built homes inventory shall report the market value of such inventory, derived as set forth in section two of this article, to the assessor, as a part of the return required by law to be filed annually pursuant to the provisions of this chapter.