

WEST VIRGINIA CODE: §11-6G-12

§11-6G-12. Payment of assessment by owner or operator.

Beginning on July 1, 1999, it shall be the duty of the foreign registered owner or operator with interstate operations within and through West Virginia, so assessed and charged, to pay annually the amount of such ad valorem fees, and such registration fees as are set by the motor vehicles commissioner as are required into the treasury of the state by delivering payment of the same to the Commissioner of Motor Vehicles in the form and manner prescribed by him or her. Further, beginning with the renewal or registration year starting July 1, 1999, it shall be the duty of the Commissioner of Motor Vehicles to assess and charge the owner or operator the annual amount of ad valorem fees and registration fees owed. The ad valorem and registration fees will be assessed and charged annually prior to the registration year during the renewal period. It shall be the duty of the owner or operator with interstate operations and domiciled in the state, so assessed and charged, to pay annually prior to the registration, the amount of taxes and registration fees set by the motor vehicles commissioner in the form and manner prescribed by him or her. The payment of taxes by any owner or operator shall not prejudice or affect the right of the owner or operator to obtain relief against the assessment or valuation of its property in proceedings now pending or hereafter brought under the provisions of section eight of this article, or in any suit, action or proceeding in which relief may be obtainable; and if under the provisions of said section eight or in any suit, action or proceeding, it be ascertained that the assessment or valuation of the property of the owner or operator is too high and the same is accordingly corrected, it shall be the duty of the Auditor of the state to issue to the owner or operator a certificate showing the amount of taxes and which have been overpaid, and the certificate shall be receivable thereafter for the amount of overpayment in payment of any ad valorem fees and assessed against the property of the owner or operator, its successors or assigns. It shall likewise be the duty of said Auditor to certify to the county commission, school districts and municipalities, the amounts of the respective overpayments distributable to such counties, school districts and municipalities.

Implementation of collection of assessments upon interstate commercial motor vehicles by the Commissioner of Motor Vehicles shall begin July 1, 1999. The motor vehicles commissioner, upon receipt of funds from other jurisdictions under a proportional registration agreement, shall deliver the funds received to the Auditor beginning in August, 1999, and thereafter every thirty days in arrears. All moneys received by the Auditor under the provisions of this section shall be transmitted to the several counties within thirty days from receipt thereof.