WEST VIRGINIA CODE: §11-6G-9

§11-6G-9. Certification of levies to Auditor.

(a) The clerk of the county commission of every county in which any property lies which was so assessed shall, within thirty days after the county and district levies are laid by such commission, certify to the Auditor the amount levied upon each $100 value of the property of each class in the county for county purposes, and on each $100 of the value of the property of each class in each magisterial district for the district purposes. It shall be the duty of the secretary of the board of Education of every school district and independent district in which any part of the property lies, within thirty days after the levies are laid therein for free school and building purposes, or either, to certify to the Auditor the amount so levied on each $100 value of the property of each class therein for each of such purposes; and it shall be the duty of the recorder, clerk or other recording officer of every municipal corporation in which any part of the property lies, within the same time, after levies are laid therein for any of the purposes authorized by law, to certify to the Auditor the amount levied upon each $100 value of the property of each class therein for each and every purpose.

(b) Such county levy rates shall be reported to the Auditor for use in the following taxable year's assessment pursuant to the provisions of section eleven, article six-d of this chapter.

(c) For purposes of establishing the valuation rate to be supplied to the motor vehicles commissioner by the Auditor and the Tax Commissioner, the Auditor shall use such figures and amounts as are certified to him or her under this section one year in arrears.

WV Legislature