WEST VIRGINIA CODE: §17A-3-10

§17A-3-10. Division to issue registration card; duplicate to county assessor.

The division upon registering a vehicle, or an agent of the division upon collecting the required fees and taxes in accordance with the provisions of section one-b, article six of this chapter, shall issue a registration card to be delivered to the owner and containing thereon the date issued, the name and address of the owner, the registration number assigned to the vehicle and such description of the vehicle as determined by the commissioner. The division shall send a duplicate of said registration card to the assessor of the county in which the owner resides, or in cases of nonresidents of the state, to the assessor of the county wherein the vehicle is located.