WEST VIRGINIA CODE: §17A-3-3A

§17A-3-3a. Payment of personal property taxes and emergency ambulance fees prerequisite to registration or renewal; duties of assessors; schedule of automobile values.

(a) Certificates of registration and renewal of registration of any vehicle or registration plates for any vehicle may not be issued or furnished by the Division of Motor Vehicles, or any other officer charged with the duty, unless the applicant for the certificate or registration plate, except an applicant exempt from payment of registration fees under section eight, article ten of this chapter, has furnished the receipt provided in this section or the division has received verification by electronic means to show full payment of:

(1) The personal property taxes for the current calender year or the calendar year which immediately precedes the calendar year in which application is made on all vehicles which were registered with the Division of Motor Vehicles in the applicant`s name on the tax day for the former calendar year; and

(2) All emergency ambulance fees owed pursuant to section seventeen, article fifteen, chapter seven of this code at the time the receipt is prepared, except for any of the fees that are not yet past due: Provided, That any county which does not impose emergency ambulance fees or which chooses not to show emergency ambulance fees on the personal property tax receipt may issue a receipt without complying with this subdivision and the Commissioner of Motor Vehicles may issue or renew registration without regard to such fees.

(b) If the applicant contends that any registered vehicle was not subject to personal property taxation for that year or that he or she does not owe any emergency ambulance fees if a receipt for fees are required by the county, he or she shall furnish the information and evidence as the Commissioner of Motor Vehicles may require to substantiate his or her contention.

(c) The assessor shall require any person having a duty to make a return of property for taxation to him or her to furnish information identifying each vehicle subject to the registration provisions of this chapter. When the property taxes on any vehicle have been paid, the officer to whom the payment was made shall deliver to the person paying the taxes a written or printed receipt for the payment and shall retain for his or her records a duplicate of the receipt. It is the duty of the assessor and sheriff, respectively, to see that the assessment records and the receipts contain information adequately identifying the vehicle as registered under the provisions of this chapter. The officer receiving payment shall sign each receipt in his or her own handwriting.

(d) Each receipt given to a taxpayer for payment of personal property taxes on a vehicle may indicate on the receipt whether the taxpayer has paid all emergency ambulance fees owed

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pursuant to section seventeen, article fifteen, chapter seven of this code at the time the receipt is prepared, except for any of the fees that are not yet past due: Provided, That each county shall include on the same notice of personal property taxes due the additional amount due for all emergency ambulance fees.

(e) The State Tax Commissioner shall annually compile a schedule of automobile values based on the lowest values shown in a nationally accepted used car guide. The State Tax Commissioner shall furnish the schedule to each assessor and it shall be used by him or her as a guide in placing the assessed values on all automobiles in his or her county.

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