

## WEST VIRGINIA CODE: §20-7-12A

### **§20-7-12a. Payment of personal property taxes prerequisite to application for certificate or renewal of number; duties of assessors; schedule of motorboat values.**

Certificates of number and renewals therefor shall not be issued or furnished by the Division of Motor Vehicles, or any other officer charged with the duty, unless the applicant therefor furnishes the receipt hereinafter provided to show full payment of the personal property taxes for the current calendar year or the calendar year which immediately precedes the calendar year in which application is made on all motorboats which were listed with the Division of Motor Vehicles in the applicant's name on the tax day for the current or former calendar year or the division has received verification of full payment of personal property taxes by electronic means. If the applicant contends that any motorboat so listed was not subject to personal property taxation for that year, he or she shall furnish the information and evidence as the Commissioner of Motor Vehicles may require to substantiate his or her contention.

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 motorboat subject to the numbering provisions of this article. When the property taxes on the motorboat have been paid, the officer to whom the payment was made shall deliver to the person paying the taxes a written or printed receipt therefor and shall retain for his or her records a duplicate of the receipt. The assessor and sheriff, respectively, shall see that the assessment records and the receipts contain information adequately identifying the motorboat as registered under the provisions of this article. The officer receiving payment shall sign each receipt in his or her own handwriting.

The assessors shall commence their duties hereunder during the tax year 1989 and the Division of Motor Vehicles shall commence its duties hereunder as of January 1, 1990.

The State Tax Commissioner shall annually compile a schedule of motorboat values, based on the lowest values shown in a nationally accepted used motorboat guide, which schedule shall be furnished to each assessor and shall be used by him or her as a guide in placing the assessed values on all motorboats in his or her county.