WEST VIRGINIA CODE: §7-7-6D

§7-7-6d. Collection of head tax on dogs; duties of assessor and sheriff; registration of dogs; disposition of head tax; taxes on dogs not collected by assessor.

(a) It shall be the duty of the county assessor and the assessor's deputies of each county within the state, at the time they are making assessment of the personal property within such county, to assess and collect a head tax of $1 on each male or spayed female dog and of $2 on each unspayed female dog; and in addition to the above, the assessor and the assessor's deputies shall have the further duty of collecting any such head tax on dogs as may be levied by the ordinances of each and every municipality within the county. In the event that the owner, keeper, or person having in his or her possession or allowing to remain on any premises under his or her control any dog above the age of six months, shall refuse or fail to pay such tax, when the same is assessed or within fifteen days thereafter, to the assessor or deputy assessor, then such assessor or deputy assessor shall certify such tax to the county dog warden; if there be no county dog warden he or she shall certify such tax to the county sheriff, who shall take charge of the dog for which the tax is delinquent and impound the same for a period of fifteen days, for which service he or she shall be allowed a fee of $1.50 to be charged against such delinquent taxpayer in addition to the taxes herein provided for. In case the tax and impounding charge herein provided for shall not have been paid within the period of fifteen days, then the sheriff may sell the impounded dog and deduct the impounding charge and the delinquent tax from the amount received therefor, and return the balance, if any, to the delinquent taxpayer. Should the sheriff fail to sell the dog so impounded within the time specified herein, he or she shall turn the animal over to the local humane society or similar organization.

(b) At the same time as the head tax is assessed, the assessor and the assessor's deputies shall, on the forms prescribed under section four, article twenty, chapter nineteen of this code, take down the age, sex, color, character of hair (long or short) and breed (if known) and the name and address of the owner, keeper or harborer thereof. When the head tax, and extra charges, if any, are paid, the officer to whom payment is made shall issue a certificate of registration and a registration tag for such dog.

(c) In addition to the assessment and registration above provided for, whenever a dog either is acquired or becomes six months of age after the assessment of the personal property of the owner, keeper or harborer thereof, the said owner, keeper or harborer of said dog shall, within ten days after the acquisition or maturation, register the said dog with the assessor, and pay the head tax thereon unless the prior owner, keeper or harborer paid the head tax.

(d) All certificates of registration and registration tags issued pursuant to the provisions of this section shall be issued for the fiscal year and shall be valid from the date on which issued until June 30 of that fiscal year, or until reissued by the assessor or the assessor's deputy in the regular performance of his or her duties, but in no case shall previous registration tags be valid after September 30 of the next ensuing fiscal year.

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(e) The assessor collecting the head tax on dogs shall be allowed a commission of ten percent upon all such taxes collected by the assessor and shall turn in to the county treasurer ninety percent of such taxes so collected, as are levied by this section; and the assessor shall turn over to the treasurer or other proper officer of each and every municipality within the county ninety percent of such taxes levied by the ordinances of such municipality. All such dog taxes, except those belonging to municipalities, shall be accredited to the dog and kennel fund provided for in section ten, article twenty, chapter nineteen of this code. Such dog taxes as are collected for and turned over to municipalities shall be deposited by the proper officer of such municipality to such fund and shall be expended in such manner as the law of such municipality may provide. All taxes on dogs not collected by the assessor shall be collected by the regular tax collecting officer of the county and placed to the credit of the dog and kennel fund.

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