WEST VIRGINIA CODE: §8-6-6

PART V. DUTIES AS TO AD VALOREM TAXES FOR MUNICIPAL PURPOSES

ON PROPERTIES IN NEWLY ANNEXED AREAS.

§8-6-6. Duties as to ad valorem taxes for municipal purposes on properties in newly annexed areas.

Upon the effective date of any annexation under the provisions of this article, it shall be the duty of the governing body of the municipality to notify the county assessor of such annexation, and upon being so notified, it shall be the duty of such assessor to see to it that the properties situate within the newly annexed area are assessed with the municipal ad valorem taxes for the current fiscal year and subsequent fiscal years or the ensuing and subsequent fiscal years, depending upon the date of notification to such assessor.

WV Legislature