

## **SHEEP AND GOAT TAX**

[West Virginia Code §7-7-6e](#) requires the County Assessor and his or her deputies of each county within the state to assess and collect an assessment of one dollar (\$1.00) on all breeding age sheep and goats while doing the assessment for personal property each year. A commission of ten percent of the collected tax will be provided to the Assessor's Office while ninety percent of taxes collected will be provided to the Commissioner of Agriculture to fund the Integrated Predation Management program. This program is used to provide coyote control statewide. Any person who does not pay this assessment is not eligible for the services provided by the Commissioner of Agriculture and the United State Department of Agriculture and Wildlife Services.

