WEST VIRGINIA CODE: §11-1-2

§11-1-2. General duties and powers of commissioner; appraisers.

It shall be the duty of the Tax Commissioner to see that the laws concerning the assessment and collection of all taxes and levies, whether of the state or of any county, district or municipal corporation thereof, are faithfully enforced. He shall prepare all proper forms and books for the use and guidance of assessors, and shall perform all such other duties as may be required by law. He shall from time to time visit the several counties and municipal corporations of the state; shall inspect the work of the several assessors, county courts, justices, prosecuting attorneys, clerks of the courts, sheriffs, constables and collecting officers, among whom are included commissioners of school lands, and shall confer with them respecting such work for the future. In such conference, or by writing or otherwise, he may inquire into the proceedings of any such officer, make to him such suggestions respecting the discharge of his duty as may seem proper, and give such information and require such action as will tend to produce full and just assessments throughout the state, and the diligent collection of all taxes and levies, including licenses and inheritance taxes, and of fines.

The Tax Commissioner may, with the approval of the board of public works, appoint competent persons to appraise property values, and may employ experts to examine and report upon the different kinds and classes of property in the state, with a view to ascertaining the true and actual value thereof for assessment purposes, to the end that he may furnish to county assessors, county courts and the state board of public works more accurate information, and more effectively aid and supervise the assessors and the county courts in their work of assessment and valuation of property for purposes of taxation. Any such appraiser, or expert person, so appointed by the Tax Commissioner for the purpose of ascertaining property values, as aforesaid, shall have authority to examine under oath, the owner or owners, of any property subject to taxation in this state, as to any matters touching the value thereof; and he may examine, under oath, any other person as to any pertinent facts or matters within his knowledge, relative to the character and value of any such property. And, for the purposes of this provision, such appraisers and expert examiners shall have authority to administer oaths and to subpoena witnesses. If any person refuse to appear and to testify in response to any subpoena issued by such appraiser or expert examiner, he may apply to any judge of any criminal, intermediate, common pleas or circuit court, or the clerk thereof, either in term time or in vacation, for subpoena, or other proper process, for any such witness; and the judge of the court, or such clerk shall thereupon issue a subpoena, or other proper process, requiring the attendance and testimony of any such person before such appraiser, or examiner and if such person refuse to obey any such order, he shall be guilty of contempt and punished accordingly.

Upon the application of any officer concerned with the assessment or collection of taxes, he shall as to any matter specified by such officer, make like suggestions and give like

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information. In case of the failure of any assessing or collecting officer in the discharge of any duty, imposed upon him by law, the said Tax Commissioner shall, after due notice to any such assessor or collecting officer, proceed to enforce such penalty as may be provided by law, including, in any proper case, the removal of such officer, and to that end he is authorized to appear before any court or tribunal having jurisdiction. He may cause the violation of any law respecting the assessment or collection of taxes to be prosecuted. He may also be heard before any court, council or tribunal, in any proceeding in which an abatement of taxes is sought.

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