WEST VIRGINIA CODE: §11-1-3

§11-1-3. Aiding board of public works, Auditor and treasurer.

The Tax Commissioner shall attend meetings of the board of public works when it is considering matters of assessment or revenue, when requested by said board or the Governor to so attend, and he shall give such assistance to the said board as it or the Governor may direct, in making any assessment to be made by it. In case of appeal to any court from any assessment made by the said board, the Tax Commissioner shall appear before any court and protect the interest of the state and of any county, district or municipal corporation which may be interested. He shall, upon the request of the Auditor or treasurer, assist such officers in any matters relating to the revenues of the state.

WV Legislature