

# **WEST VIRGINIA CODE: §11-1-4**

## **§11-1-4. Biennial report of commissioner; fiscal officers to furnish information.**

The Tax Commissioner shall make a report in writing to the Governor biennially, on or before October 1, next preceding the regular session of the Legislature, in which he shall show his official transactions during the period not covered by any preceding report; shall give information respecting the operation of the tax laws throughout the state; and shall recommend such changes in the laws concerning the assessment and collection of taxes, and kindred subjects, as he may think ought to be made, and shall report upon any special matter which may be referred to him by the Governor, Auditor or board of public works; his report shall be printed, communicated to the Legislature and distributed as in the case of other like reports. The Tax Commissioner may require from any county, district, municipal or other officer in this state, on forms prescribed by the Tax Commissioner, such annual or other reports as shall enable said Tax Commissioner to ascertain the assessed valuation and equalize valuations of all property listed for taxation throughout the state, the amount of taxes assessed, collected and returned delinquent and such other matters as the Tax Commissioner may from time to time require; any officer or person failing to furnish such information or reports when requested to do so by the Tax Commissioner shall be guilty of a misdemeanor, and, upon conviction thereof, fined not less than \$50 nor more than \$100, and may be confined in jail not less than ten nor more than thirty days.