WEST VIRGINIA CODE: §11-1-6

§11-1-6. Forms and instructions for assessors.

The Tax Commissioner shall prepare and forward to the assessors such printed forms for the personal property books, and the land books, and such lists of taxable subjects to be furnished by the assessors to persons chargeable with taxes, as will procure a perfect assessment of all the persons and property, both real and personal, in this state subject to taxation, and shall have full power to alter or change any and all forms and books from time to time, so as to procure a just and equal assessment of all taxable property: Provided, however, That county assessors may, with the approval of the Tax Commissioner, use such printed forms as may be necessary in the use of mechanical devices designed to facilitate the work of the assessor: Provided further, That the county court is hereby authorized to purchase and pay out of the county treasury for such printed forms for use by the assessor. The Tax Commissioner shall also, by letter or printed circular, give such instructions to the assessors respecting their duties as may seem to him judicious; and if any assessor fail to obey such instructions, so far as they are not contrary to law, he shall forfeit not less than $100 nor more than $500, and, upon being convicted, shall be removed from office.

WV Legislature