WEST VIRGINIA CODE: §11-1A-4

§11-1A-4. Identification of property to be appraised; persons required to make return.

(a) On or before December 1, 1983, every person who owns property which was situate in this state on July 1, 1983, shall prepare a return itemizing and describing such property, whether real or personal, and shall file such return with the assessor of the assessment district wherein such property is located, except in the case of a taxpayer whose annual return for the assessment of property is filed with some other public officer, then the return required by this section shall be filed with the Tax Commissioner who shall allocate the contents to the appropriate counties by such means as he determines appropriate. The form for the return shall be designed by the Tax Commissioner, and shall provide a means for the orderly listing of all property not excepted from listing under the provisions of section five of this article. A similar return, itemizing and listing such property, shall also be made, at the same time, by every person holding, possessing or controlling real or personal property as executor, administrator, guardian, trustee, receiver, agent, partner, attorney, president or accounting officer of a corporation, consignee, broker, or in any representative or fiduciary character.

(b) The return required by subsection (a) of this section shall be made and the information furnished:

(1) With respect to an individual who is deceased, the return of such individual required under subsection (a) shall be made by his or her executor, administrator, or other person charged with the property of such decedent;

(2) With respect to a person under a disability who is unable to make a return required under subsection (a), the return of such individual shall be made by a duly authorized agent, committee, guardian, fiduciary or other person charged with the care of the person or property of such individual: Provided, That this subdivision shall not apply in the case of a receiver appointed by authority of law in possession of only a part of the property of an individual;

(3) With respect to a case where a receiver, trustee in bankruptcy, or assignee by order of a court of competent jurisdiction, by operation of law or otherwise, has possession of or holds title to all or substantially all of the property or business of a corporation, whether or not such property or business is being operated, such receiver, trustee, or assignee shall make the return for such corporation in the same manner and form as corporations are required to make such returns;

(4) With respect to property of an estate or a trust, the return shall be made by the fiduciary thereof; and

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(5) With respect to the property of a married person who is absent from the state, the return shall be made by his or her spouse.

(c) A return made by one or two or more joint fiduciaries shall be sufficient compliance with the requirements of this section in any case where the return is required to be made by a fiduciary.

(d) With regard to real property not excepted from listing for appraisal under the provisions of section five of this article, a summary legal description sufficient to identify and locate the property shall be given for each parcel of real estate, and, if applicable, the name of the street and number, its area, and if improved, a short statement of the character of the improvements.

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