WEST VIRGINIA CODE: §11-1B-13

§11-1B-13. Duty of assessor to assist county commission; inventory of flood damaged property.

(a) The county commission, sitting in review of appraisals pursuant to this article, may require the assistance of the county assessor in making its determinations under this article. Further, the assessor shall be competent to testify as to values of property generally or as to the value of a specific item or property when called upon to do so by either of the parties or the county commission.

(b) It shall be the additional duty of the assessor in the counties of Barbour, Berkeley, Braxton, Calhoun, Doddridge, Gilmer, Grant, Greenbrier, Hampshire, Hardy, Harrison, Jefferson, Lewis, Marion, Mineral, Monongalia, Monroe, Morgan, Nicholas, Pendleton, Pocahontas, Preston, Randolph, Summers, Taylor, Tucker, Tyler, Upshur and Webster to prepare an inventory of all property damaged as a result of the flood which occurred in those counties during the month of November, 1985 to the extent of damage thereto, which shall be noted for such use as maybe proper with respect to any future assessments of any such property.

WV Legislature