WEST VIRGINIA CODE: §11-2-7

§11-2-7. State and local meetings.

There shall be an annual meeting of the assessors, which meeting the assessors of the several counties of the state shall attend. The date and place of such meeting shall be fixed by the Tax Commissioner and due notice thereof shall be given to the assessors of the state. The Tax Commissioner shall prepare a program of matters pertaining to assessments and work of the assessors to be discussed at such meeting and he shall attend and be ex officio chairman of the same. The meeting shall continue for a period of at least two days but not more than four days. The actual and necessary expense incurred by any assessor and not more than two deputies to be designated by him in attendance at such meeting shall be paid out of the county treasury of the county of the assessor and deputies so attending. Before such payment, however, the assessor shall file an itemized statement, which shall be sworn to, of his actual and necessary expenses, with the clerk of the county court.

In addition to the meeting hereinbefore provided for, there shall be at least two meetings of each assessor and his deputies between the first day of the assessment year and January 20, of the current year, at such time and place as the assessor shall designate, of which meeting all deputies shall have notice, for the purpose of securing uniform valuation of property, both real and personal, throughout the entire county, according to the true and actual value. The last meeting shall be held after the work of listing property has been completed, at which meeting all the lists shall be thoroughly gone over, and if found to be erroneous, either in the amount of property, real or personal, assessed to any person, firm or corporation, or in the value given to any item of property by the taxpayer shall be revised and corrected by placing on such list the omitted property and giving to it, as well as to any property that has been listed, but which has been incorrectly valued, the true and actual value thereof according to the rule prescribed by law and by omitting property improperly listed.

WV Legislature