

WEST VIRGINIA CODE: §11-2-8

§11-2-8. Records of assessor.

The official books and papers of the assessor shall remain as the permanent records of his office and shall be turned over by each assessor to his successor. In event of the loss or destruction of such records the assessor, with the consent of the Tax Commissioner, may obtain copies thereof and the expense of obtaining such copies shall be paid out of the county treasury.