WEST VIRGINIA CODE: §11-2-9

§11-2-9. List of violations furnished prosecuting attorney.

It shall be the duty of every assessor to furnish the prosecuting attorney of the county a list of every violation of the revenue laws committed by any person, other than himself showing the nature and character of each violation. It shall be the duty of such prosecuting attorney to deliver such list to the foreman of the grand jury, who shall treat it as having been especially delivered in charge to the grand jury. The said foreman, after the grand jury is discharged, shall return said list to the clerk of the circuit court, to be preserved and filed in his office.

WV Legislature