# WEST VIRGINIA CODE CHAPTER 11 ARTICLE 2

WV Legislature

## §11-2-1. Assessment districts and assessors.

Each county in this state shall constitute one assessment district and shall elect one assessor, whose term of office shall be four years. The assessors now in office shall serve until the expiration of the term for which they were elected, and their successors shall be elected at the general election of one thousand nine hundred thirty-six and every four years thereafter. No person shall be eligible to the office of assessor who is not a resident of the county at the time of his election. The assessor's office, properly equipped at the county seat, shall be kept open throughout the year.

WV Legislature

## §11-2-2. Deputy assessors.

The assessor in every county shall select his deputies, assistants and other employees in the same manner as is provided for the selection of deputies, assistants and employees of sheriffs and clerks of courts.

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## §11-2-3. Selection of deputy assessors.

The deputy assessors shall be appointed by the assessor with the advice and consent of the county commission, and may be removed at any time in the discretion of the assessor. Vacancies occurring from any cause in the office of any deputy assessor shall be filled by the assessors.

WV Legislature

## §11-2-4. Apportionment of work.

The assessor, after consulting with his deputies, shall apportion the work of assessing property for the purpose of taxation among his deputies and himself as nearly equal as possible to magisterial districts, and may, from year to year, make such changes in the apportionment of work as to him may seem proper.

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## §11-2-5. [Repealed].

Acts 1971, c. 23.

WV Legislature

## §11-2-5(56). Salaries paid out of county fund.

The salaries of assessors and their deputies, assistants and employees shall be paid out of the county fund at the time and in the manner now provided by law for paying other county officers.

[ Drafter Note: The correct citation for this section is §11-2-5(56). This is an aberration in the conventional form of section designation and is a legacy of antique Code that was not changed when this section was retained. ]

WV Legislature

**§11-2-5a.**

Repealed.

Acts, 1980 Reg. Sess., Ch. 31.

WV Legislature

**§11-2-5a(2). Additional compensation; additional duties -- Berkeley County.**

For the county of Berkeley, one thousand six hundred dollars.

WV Legislature

## §11-2-6. Correction of lists by assessor.

The deputies shall perform their labors under the direction and advice of the assessor. It shall be his duty to examine and revise the lists of property taken by his deputies to see that the assessment is equal and uniform throughout his county; and if in his opinion any property, real or personal, in any of such lists, is valued at more or less than its value, according to the rule prescribed by law, he shall correct the same by giving to such property its value according to such rule. If it should appear that any property liable to taxation has been omitted from any taxpayer's list, the assessor shall list and value the same.

WV Legislature

## §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

## §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.

WV Legislature

## §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

**§11-2-10.**

Repealed.

Acts, 1971 Reg. Sess., Ch. 23.

WV Legislature

## §11-2-11. Exception.

Notwithstanding the provisions of section seven of this article, between January 1, and June 20, 1961, the assessor and his deputies shall meet for the purposes specified by section seven of this article.

WV Legislature