WEST VIRGINIA CODE: §11-3-11

§11-3-11. Making or correction of list by assessor.

If any person fail to furnish a proper list, or if the list furnished be, in the judgment of the assessor, incomplete or erroneous in any respect, the assessor shall proceed to list the property and assess its value, or to supply the omission and correct the errors, upon the best information he can obtain, and for that purpose the assessor may call upon any officer of the state, county or district for such proper information as it may be in his power to give, and may require any person having possession, charge or control of any property in the county to permit him to examine the same in order that a fair valuation thereof may be made, and if any person refuse to do so, he shall forfeit not less than $10 nor more than $50.

WV Legislature