WEST VIRGINIA CODE: §11-3-16

§11-3-16. Totals of property books.

The assessor shall add up the columns of figures on each page of the land and personal property books so as to show, at the bottom of each page, the aggregate of each column; and at the end of each district list he shall enter the aggregate from the bottoms of the respective pages pertaining to such district, with reference to the pages from which he has transferred such aggregate, and shall there add up the same, so as to show the total of each column for the whole district. The totals thus ascertained for the several districts, shall be transferred, with proper references, to the end of such book and there added up so as to show the total of each column for the whole county.