WEST VIRGINIA CODE: §11-3-19

§11-3-19. Property books; time for completing; extension of levies; copies.

The assessor shall complete the assessment and make up the assessor's official copy of the land and personal property books in time to submit the same to the board of equalization and review not later than February 1 of the tax year. The assessor shall, as soon as practicable after the levy is laid, extend the levies on the land and personal property books, and shall forthwith make three copies of the land books and two copies of the personal property books with the levies extended. One of the copies of the land books shall be delivered to the sheriff not later than June 7; one copy shall be delivered to the clerk of the county commission not later than July 1; and one copy shall be sent to the State Auditor not later than July 1. One of the copies of the personal property books shall be delivered to the sheriff and one copy shall be delivered to the clerk of the county commission on or before the same date fixed above for the delivery of the land books. The copies shall be official records of the respective officers. The assessor may require the written receipt of each of the officers for the copy. Before delivering any of the copies the assessor shall make and subscribe the following oath at the foot of each of them:

I, ..., assessor of the county of .....,do solemnly swear, (or affirm) that in making the foregoing assessment I have to the best of my knowledge and ability pursued the law prescribing the duties of assessors and that I have not been influenced in making the same by fear, favor or partiality; so help me, God.

.....

Assessor.

The officer administering the foregoing oath shall append thereto a certificate in substantially the following form:

Subscribed and sworn to before me, a ..... for the County of ..... and State of West Virginia, by ....., assessor for said county, this the ..... day of ....., 20 .....

WV Legislature