WEST VIRGINIA CODE: §11-3-2

§11-3-2. Canvass by assessor; lists of property.

On July 1, in each year, the assessors and their deputies shall begin the work of assessment in their respective counties, and shall, from that date, diligently and continuously pursue with all reasonable dispatch, their work of assessment until the same is completed: Provided, That the assessor and his deputies shall finish their work of assessment, and complete the land and personal property books not later than January 30. Beginning on July 1, as aforesaid, the assessor or a deputy shall obtain from every person in the county who is liable to assessment, a full and correct description of all of the personal property of which he was the owner on July 1, of the current year, fixing what he deems to be the true and actual value of each item of personal property for the guidance of the assessor, who shall finally settle and determine the actual value of each item of such property by the rule prescribed in section one of this article. The assessor or a deputy shall also obtain from such person separate, full and true statements, in like manner, and upon forms to be furnished him distinctly setting forth in each a correct description of all property, real and personal, held, possessed or controlled by him as executor, administrator, guardian, trustee, receiver, agent, partner, attorney, president or accounting officer of a corporation, consignee, broker, or in any representative or fiduciary character; and he shall fix what he deems the true and actual value thereof to each item of such property, which valuation shall be subject to revision and change by the assessor in like manner as property owned by such person in his own right: Provided, That no person shall be compelled to furnish the list mentioned in this section sooner than July 10, of the current year.

The assessor shall perform such other duties while making his assessment as may be required of him by law.

WV Legislature