WEST VIRGINIA CODE: §11-4-4

§11-4-4. Making out land books; using copy of last landbook; correcting errors.

The landbooks for every county shall be made out by the assessor of such county. In making such landbooks in each year such officer shall be governed, as far as is proper, by the copy of the landbooks last made out in his county. But he shall correct errors and mistakes which he may have made in any such landbooks as to the names of persons properly chargeable with taxes on any tract or lot of land therein, and enter and charge the same with taxes thereon to the person or persons properly chargeable therewith, whether such correction be rendered necessary by the conveyance of such tract or lot by the person last charged with taxes thereon or otherwise. He shall also correct all errors and mistakes he may find in such landbooks as to the local description thereof, and all clerical errors of every sort which he may find therein.

WV Legislature