WEST VIRGINIA CODE: §11-4-5

§11-4-5. Information to be obtained from landowners by assessor; corrections in landbook of previous year.

The assessor and his deputies shall annually, when listing and assessing personal and real property, make diligent inquiry of every resident landowner, and of the resident agents of any nonresident landowner, as to the number of acres of land owned by them, the number of acres in each tract, and the number of town lots owned by them, and the value per acre of each tract and the local description thereof, and the value and location of the town lots.

They shall determine the nature and extent of the interest of the owner, whether in fee and undivided or otherwise, and the character of use to which the property is put, whether residential or agricultural or otherwise. They shall also inquire of such owners or agents whether the entries charged against them in the landbooks of the previous year are correct, whether any part thereof ought to be transferred to any other person, and if so to whom, and the nature of the evidence to authorize such transfer; also, whether any other land in the county ought to be charged to such resident or nonresident, and whether the description given to any tract of land or town lot in the book of the previous year is incorrectly given. It shall be the duty of such owners and agents to answer all of such inquiries on oath. The assessor shall provide for himself and for each one of his deputies, a copy of so much of the landbook of the previous year as contains a list of the land in the tax districts severally apportioned to them, and shall note in such copies such changes and corrections as ought to be made in the landbook of the previous year, according to the information obtained. The deputy assessor shall report any such changes and corrections, as appear to them should be made, to the assessor at some of the stated meetings provided for. The assessor shall make such use of the information so obtained as he can properly make, consistent with the other provisions of this chapter, in making out the landbook of the county for the current year.

WV Legislature