WEST VIRGINIA CODE: §11-6-15

§11-6-15. Failure of officers to perform duties as to property of public service corporations.

Any clerk of a county court, secretary of the board of Education, or recorder, clerk or other recording officer of a municipal corporation, who shall fail to perform any of the duties herein required of him shall be guilty of a misdemeanor, and, upon conviction thereof, fined not less than $100 nor more than $500. In case of the failure of any such officers to furnish to the Auditor the certificate herein required, the Auditor may obtain the rate of taxation for any of said purposes from the copies of the land books on file in his office, if the same be found in such books, if not, in such other way or manner as he may deem necessary or proper for the purpose.

WV Legislature