WEST VIRGINIA CODE: §11-6-8

§11-6-8. Form and manner of making return; failure to make return; criminal penalty.

All returns to be made to the board of public works, under this chapter, shall be made in conformity with any reasonable requirement of the board of which the person making the return shall have had notice, and shall be made upon forms which may be furnished by the board, and according to instructions which the board may give relating thereto, and to the description and itemizing of the property. Such owner or operator, whether a natural person, or a corporation or company, failing to make such return as herein required shall be guilty of a misdemeanor and, fined $1,000 for each month such failure continues.

WV Legislature