WEST VIRGINIA CODE: §11-6-9

§11-6-9. Compelling such return; procuring information and tentative assessments by Tax Commissioner.

(a) If any owner or operator fails to make such return within the time required by section one of this article, it shall be the duty of the Tax Commissioner to take such steps as may be necessary to compel such compliance, and to enforce any and all penalties imposed by law for such failure.

(b) The return delivered to the Tax Commissioner shall be examined by him and if it be found insufficient in form or in any respect defective, imperfect or not in compliance with law, he shall compel the person required to make it to do so in proper and sufficient form, and in all respects as required by law.

(c) If any such owner or operator fails to make such return, the Tax Commissioner shall proceed, in such manner as to him may seem best, to obtain the facts and information required to be furnished by such returns.

(d) The Tax Commissioner may send for persons and papers, and may compel the attendance of any person and the production of any paper necessary, in the opinion of said Tax Commissioner, to enable him to obtain the information required for the proper discharge of his duties under this section.

(e) The Tax Commissioner shall arrange, collate and tabulate such returns and all pertinent information and data contained therein, such further evidence or information as may be required by the Tax Commissioner of such owner or operator, and all other pertinent evidence, information and data he has been able to procure, upon suitable work sheets, so that they may be conveniently considered, and shall on or before September 15, lay such returns and work sheets, together with his recommendations in the form of a tentative assessment of the property of each such owner or operator, before the board of public works. And as soon as the Tax Commissioner has completed the preparation of such work sheets and tentative assessments, he shall notify the owner or operator affected thereby of the amount of such tentative assessment by written notice deposited in the United States post office, addressed to such owner or operator at the principal office or place of business of such owner or operator, and the Tax Commissioner shall retain in his office true copies of such work sheets which shall be available for inspection by any such owner or operator or his duly authorized representative.

WV Legislature