

WEST VIRGINIA CODE: §11-4-18

§11-4-18. Division or consolidation of tracts for segregation.

In the manner prescribed in section seventeen of this article, the county court may, upon the application of the owner, divide, consolidate, or both, as the case may be, any tracts or lots for the purpose of entry upon the land books of the county. This shall apply solely to the segregation of real property according to the classification contemplated by the "Tax Limitation Amendment." No such division shall be made unless there is in actual fact a distinction in use, and unless the division requested is one which the owner would make for the separate conveyance of portions of the tract or lot, but in no case shall any single structure be divided and only contiguous tracts or lots shall be consolidated.