WEST VIRGINIA CODE: §11-3-7A

§11-3-7a. Chattel interests in real and tangible personal property.

For ad valorem property tax purposes, chattel interests in real property and chattel interest in tangible personal property are hereby defined to be interests in tangible personal property and are to be assessed and taxed as such. As so defined, chattel interest in real property and chattel interests in tangible personal property are not intangible personal property for ad valorem property tax purposes.

WV Legislature