WEST VIRGINIA CODE: §11-4-1

§11-4-1. Land books to contain separate lists; entry of town lots; entry separately for districts.

The assessor shall make out the land books, including all extensions, in such form as the Tax Commissioner may prescribe. Such land books shall contain separate lists for the different tax districts and separate lists for the municipalities of the county. There shall, for the purpose of taxation, be entered on the land books the town lots in the alphabetical order of the names of the owners thereof in the list arranged for them, and the assessor shall designate such list as "town (or city) lots of the town (or city) of _____." There shall also be entered in like alphabetical order in the separate lists for the tax districts, the tracts of land, the whole or greater part of which is situated therein; but no tract or lot of land shall be entered in more than one of such lists, and no part of any tract or lot of land which does not lie within the incorporated limits of a town shall be entered in the list or charged with municipal taxes for such town.

WV Legislature