WEST VIRGINIA CODE: §11-4-10

§11-4-10. Land and buildings assessed separately; town lots; back taxing of omitted buildings.

Land and the buildings or structures erected thereon shall be assessed separately and the value of each entered separately in the landbooks. Land, except town lots, shall be valued by the acre, and town lots shall be designated by the number of the lot and the name of the street on which it fronts, provided the lots be numbered and the streets of the town designated by name. Every assessor shall, in each year, in arriving at the value of the buildings, including mobile homes used for residential purposes permanently affixed to the land and owned by the owner of the land, take into account any improvements or changes affecting the value of such buildings. If the assessor shall discover any building which has been omitted from the landbook for any previous years, he may back tax the same in the same manner and to the same extent as in the case of personal property.

WV Legislature