WEST VIRGINIA CODE: §11-4-12

§11-4-12. Assessment of decedent's lands.

When the owner dies intestate his undivided real estate may be listed to his heirs, without designating any of them by name, until division of same and each heir shall be liable for the whole tax assessed upon such land while it is so listed; but when he pays the same he may recover of the others their proper proportion of the amount so paid, and the proportion thereof for which such other or others are liable shall be a lien on the interest owned by him or them in such lands; and such liens, when the amount so paid exceeds $20 in all, may be enforced in a court of equity. When the owner has devised the lands or a freehold estate therein absolutely, such land shall be charged to the devisee. If under the will the land is to be sold, it shall be charged to the decedent's estate and the assets in the hands of the personal representative shall be liable for the taxes until a sale and conveyance thereof be made.

WV Legislature