

WEST VIRGINIA CODE: §11-4-15

§11-4-15. Assessment upon conveyance of part of tract lying in more than one county.

When land lying in more than one county has been assessed in one of such counties only, if the owner convey that portion, or any part thereof, lying in the county wherein the same is not assessed, such officer in such county shall enter the part so conveyed in the land books of his county, and shall assess it to its owner at its proper value according to the rule prescribed in this chapter. And such officer of the county in which the whole of such land has been previously assessed shall deduct the part so conveyed and assess the remainder according to its proper value.