

## **WEST VIRGINIA CODE: §11-4-16**

### **§11-4-16. Assessment upon conveyance of part of tract lying in more than one district.**

In like manner, when a tract or lot of land lies in more than one district, and the owner conveys any portion thereof situated in a district wherein such land was not assessed, the part so conveyed shall be thereafter entered in the proper district, and the proper value thereof ascertained, as in other cases, according to the rule prescribed in this chapter, and the quantity thereof shall be deducted from the entire tract or lot as it was before entered.