WEST VIRGINIA CODE: §11-4-17

§11-4-17. Consolidation of contiguous tracts or mineral or timber interests.

Any owner of two or more contiguous tracts of land, or the surface of land, or of any estate in the coal, oil, gas, ore, limestone, fireclay, or other minerals or mineral substances, in and under the same, or of the timber thereon, situated in whole or in part in the same tax district of any county, may upon application to the county court of such county and duly showing the relative location of such tracts, their ownership and present description on the land book, have the same, by order of such court, consolidated with other like tracts or parts of tracts, and charged by aggregating the quantities thereof, so far as lying in the same tax district, as one tract upon the landbook of such county for the succeeding year and thereafter: Provided, That for the purpose of consolidation of lands or the surface of lands or any estate in the coal, oil, gas, ore, limestone, fireclay, or other minerals or mineral substances in and under the same, or of the timber thereon, on the landbooks, any tract heretofore charged separately thereon, whether as fee (by which is meant not only the estate of the owner therein, but also the entire body of the land), or as one or more mineral interests, or other interests herein specified, or surface, or timber only, may be divided, and the divisions thereof be charged separately or be consolidated with other like tracts or parts of tracts.

In every case of consolidation the order directing the consolidation to be made shall so describe the several properties consolidated as to enable the same to be therein identified as separate parcels or to be so identified by reference therein made to a recorded instrument, or recorded instruments, or both by description and reference to such instrument or instruments.

The officer whose duty it is to make out the landbooks, upon presentation to him of a certified copy of such order showing the consolidation or designation of such several tracts or parts of tracts of land, surface or timber, or estates in the coal, oil, gas, ore, limestone, fireclay, or other minerals or mineral substances herein mentioned, shall enter the same as one upon the landbook for the year next ensuing, and make a proper note opposite the last entry of each of such several tracts so consolidated or designated in whole or in part, referring to such order, and a like note opposite the entry of the tract so consolidated or designated. He shall value such tract at its proper value according to the rule prescribed in this chapter. Any such officer, failing to comply promptly with any of the several duties imposed by this section, shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than $25 nor more than $50: Provided, however, That this section shall not apply to any undivided interest in any estate in any land, coal, oil, gas, ore, limestone, fireclay, or other mineral substances in or under lands or of the timber on land.

WV Legislature