WEST VIRGINIA CODE: §11-4-2

§11-4-2. Form of landbooks.

The Tax Commissioner shall prescribe a form of landbook and the information and itemization to be entered therein, which shall include separate entries of: (1) All real property or whatever portion thereof in square feet that is owned, used, and occupied by the owner exclusively for residential purposes, including mobile homes, permanently affixed to the land and owned by the owner of the land; (2) all real property or whatever portion thereof in square feet that is owned by an organization that is exempt from federal income taxes under 26 U. S. C. §501(c)(3) or 501 (c)(4) and used primarily and immediately for a purpose that is exempt from tax under §11-3-9 of this code; (3) all real property or whatever portion thereof in square feet that is owned by an organization that is exempt from federal income taxes under 26 U. S. C. §501(c)(3) or 501 (c)(4) and that is not used primarily and immediately for a purpose that is exempt from tax under §11-3-9 of this code; (4) all farms including land used for agriculture, horticulture, and grazing occupied by the owner or bona fide tenant; (5) and all other real property. For each entry there shall be shown: (A) The value of land, the value of buildings, and the aggregate value; (B) the character and estate of the owners, the number of acres or lots, and the local description of the tracts or lots; and (C) the amount of taxes assessed against each tract or lot for all purposes.

WV Legislature