WEST VIRGINIA CODE: §11-4-20

§11-4-20. Ferries.

The assessor shall, upon the best information he can obtain, ascertain for the purpose of taxation, the annual value of all ferries upon which a toll or fare is charged, located in his county, except such as are by law exempt from taxation; he shall value each of such ferries each year at ten times its annual value, and enter the same in the landbook in the name of the owner in the tax district wherein the same is located; and if such ferry is on a line dividing two counties, or two districts in the same county, one half of the value so ascertained shall be assessed in each county or district as the case may be.

WV Legislature