WEST VIRGINIA CODE CHAPTER 11 ARTICLE 4

WV Legislature

§11-4-1. Land books to contain separate lists; entry of town lots; entry separately for districts.

The assessor shall make out the land books, including all extensions, in such form as the Tax Commissioner may prescribe. Such land books shall contain separate lists for the different tax districts and separate lists for the municipalities of the county. There shall, for the purpose of taxation, be entered on the land books the town lots in the alphabetical order of the names of the owners thereof in the list arranged for them, and the assessor shall designate such list as "town (or city) lots of the town (or city) of _____." There shall also be entered in like alphabetical order in the separate lists for the tax districts, the tracts of land, the whole or greater part of which is situated therein; but no tract or lot of land shall be entered in more than one of such lists, and no part of any tract or lot of land which does not lie within the incorporated limits of a town shall be entered in the list or charged with municipal taxes for such town.

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§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.

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§11-4-3. Definitions.

(a) For the purpose of giving effect to the Tax Limitations Amendment, this chapter shall be interpreted in accordance with the following definitions, unless the context clearly requires a different meaning:

"Owner" means the person, as defined in §2-2-10 of this code, who is possessed of the freehold, whether in fee or for life. A person seized or entitled in fee subject to a mortgage or deed of trust securing a debt or liability is considered the owner until the mortgagee or trustee takes possession, after which the mortgagee or trustee shall be considered the owner. A person who has an equitable estate of freehold, or is a purchaser of a freehold estate who is in possession before transfer of legal title is also considered the owner. Owner includes the corporation or other organization possessed of the freehold of a qualified continuing care retirement community. Owner includes homeowners who have vacated their owner-occupied, single-family, residential property, which was their most recent primary residence, and have listed that property for sale with a licensed real estate broker, and have not leased said property to anyone since vacating said property. Owner means the person who is using and occupying all or a portion of a parcel of real estate the freehold of which is possessed by a family trust: *Provided*, That the parcel is used and occupied by the owner thereof exclusively for residential purposes.

"Used and occupied by the owner thereof exclusively for residential purpose" means actual habitation by the owner, or the owner's spouse, an immediate family member of the owner, or a qualified resident of all or a portion of a parcel of real property as a place of abode to the exclusion of any commercial use: *Provided*, That if the parcel of real property was unoccupied at the time of assessment and either:

(A) Was used and occupied by the owner thereof exclusively for residential purposes on July 1, of the previous year assessment date;

(B) Was unimproved on July 1, of the previous year but a building improvement for residential purposes was subsequently constructed thereon between that date and the time of assessment; or

(C) Is retained by the property owner for noncommercial purposes and was most recently used and occupied by the owner, or the owner's spouse, or an immediate family member of the owner as a residence and the owner, as a result of illness, accident or infirmity, is residing with a family member or is a resident in a nursing home, personal care home, rehabilitation center or similar facility, then the property shall be considered "used and occupied by the owner thereof exclusively for residential purpose": *Provided*, That nothing herein contained permits an unoccupied or unimproved property to be considered "used and occupied by the owner thereof exclusively for residential purposes" for more than one year unless the owner, as a result of illness, accident or infirmity, is residing with a family member or is a resident of a nursing home, personal care home, rehabilitation center or similar facility. Except in the case of a qualified continuing care retirement community, if a

license is required for an activity on the premises or if an activity is conducted thereon which involves the use of equipment of a character not commonly employed solely for domestic as distinguished from commercial purposes, the use may not be considered to be exclusively residential. I Qualified continuing care retirement community uses attendant to the functioning of the qualified continuing care retirement community, including, without limitation, cafeteria, laundry, personal and health care services, may not be considered commercial uses even if such activity or equipment requires a separate license or payment.

“Family member” means a person who is related by common ancestry, adoption or marriage including, but not limited to, persons related by lineal and collateral consanguinity.

“Family trust” means a trust the beneficiaries of which include only the person who is possessed of the freehold and his or her immediate family members.

"Immediate family member" means a spouse, child, sibling, parent, grandparent, or grandchild. This includes stepparents, stepchildren, stepsiblings, sons-in-law, daughters-in-law, fathers-in-law, mothers-in-law, brothers-in-law, sisters-in-law, and adoptive relationships.

“Farm” means a tract or contiguous tracts of land used for agriculture, horticulture or grazing and includes all real property designated as “wetlands” by the United States Army Corps of Engineers or the United States Fish and Wildlife Service.

“Occupied and cultivated” means subjected as a unit to farm purposes, whether used for habitation or not, and although parts may be lying fallow, in timber or in wastelands.

“Qualified continuing care retirement community” means a continuing care retirement community:

(A) Owned by a corporation or other organization exempt from federal income taxes under the Internal Revenue Code;

(B) Used in a manner consistent with the purpose of providing housing and health care for residents; and

(C) Which receives no Medicaid funding under the provisions of §9-4B-1 *et seq*. of this code. For purposes of this section, a continuing care retirement community is a licensed facility under the provisions of §16-5C-1 *et seq*. and §16-5D-1 *et seq*. of this code at which independent living, assisted living, and nursing care, if necessary, are provided to qualified residents.

“Qualified resident” means a person who contracts with a qualified continuing care retirement community to reside therein, in exchange for the payment of an entrance fee or deposit, or payment of periodic charges, or both.

(b)(1) Amendments to this section enacted during the 2006 regular session of the Legislature

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shall have retroactive effect to and including July 1, 2005, and shall apply in determining tax for tax years beginning January 1, 2006, and thereafter.

(2) Amendments to this section enacted during the 2007 regular session of the Legislature shall take effect on July 1, 2007.

(3) Amendments to this section enacted during the 2024 regular session of the Legislature shall take effect on July 1, 2024.

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§11-4-4. Making out land books; using copy of last landbook; correcting errors.

The landbooks for every county shall be made out by the assessor of such county. In making such landbooks in each year such officer shall be governed, as far as is proper, by the copy of the landbooks last made out in his county. But he shall correct errors and mistakes which he may have made in any such landbooks as to the names of persons properly chargeable with taxes on any tract or lot of land therein, and enter and charge the same with taxes thereon to the person or persons properly chargeable therewith, whether such correction be rendered necessary by the conveyance of such tract or lot by the person last charged with taxes thereon or otherwise. He shall also correct all errors and mistakes he may find in such landbooks as to the local description thereof, and all clerical errors of every sort which he may find therein.

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§11-4-5. Information to be obtained from landowners by assessor; corrections in landbook of previous year.

The assessor and his deputies shall annually, when listing and assessing personal and real property, make diligent inquiry of every resident landowner, and of the resident agents of any nonresident landowner, as to the number of acres of land owned by them, the number of acres in each tract, and the number of town lots owned by them, and the value per acre of each tract and the local description thereof, and the value and location of the town lots.

They shall determine the nature and extent of the interest of the owner, whether in fee and undivided or otherwise, and the character of use to which the property is put, whether residential or agricultural or otherwise. They shall also inquire of such owners or agents whether the entries charged against them in the landbooks of the previous year are correct, whether any part thereof ought to be transferred to any other person, and if so to whom, and the nature of the evidence to authorize such transfer; also, whether any other land in the county ought to be charged to such resident or nonresident, and whether the description given to any tract of land or town lot in the book of the previous year is incorrectly given. It shall be the duty of such owners and agents to answer all of such inquiries on oath. The assessor shall provide for himself and for each one of his deputies, a copy of so much of the landbook of the previous year as contains a list of the land in the tax districts severally apportioned to them, and shall note in such copies such changes and corrections as ought to be made in the landbook of the previous year, according to the information obtained. The deputy assessor shall report any such changes and corrections, as appear to them should be made, to the assessor at some of the stated meetings provided for. The assessor shall make such use of the information so obtained as he can properly make, consistent with the other provisions of this chapter, in making out the landbook of the county for the current year.

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§11-4-6. Transfers on books.

Land which has been properly charged to one person upon the landbook for any assessment year shall not afterwards, within that assessment year, be transferred on such book to another person.

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§11-4-7. Entry of lands acquired from different sources.

If the owner of a tract or lot of land has derived title thereto by several conveyances from the same person, or from different persons, such tract or lot shall be entered and charged with taxes on the land books as a whole, and not in different parcels.

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§11-4-8. Lists of transfers of title for assessors.

The clerk of the county court shall, not later than the tenth day of each and every month, make out and deliver to the assessor a certified list showing all the transfers of title of land made in his county during the preceding month; such list shall show whether the transfer was made by will or by deed of conveyance, or by judgment or decree, the names of the devisors and devisees, the names of the grantors and grantees and the names of the parties in favor of and against whom such judgment or decree was rendered, with the title of the cause, the nature of the estate transferred, the character of interest in the land conveyed, the quantity and location of the land or interest transferred, and, if a part of a tract, of what tract it was a part when the whole tract was transferred, and reference to the book and page showing such transfer. From the list thus furnished, the assessor shall make the necessary changes in the land books for the current year, and shall value each tract of land or interest therein so transferred, at its true and actual value according to the rule established in this chapter. The clerk shall also, not later than the tenth day of each and every month, make out a list of all lands, if any, lying in another county and devised by wills recorded in his office during the preceding month, and not before reported, stating in such list the date of the will in each case, when admitted to record, the names of the devisor and the devisee, and the description of the land devised; and, upon completion, and not later than the tenth day of each and every month, the clerk shall deliver or mail such list to the assessor of the county or counties where such lands are situated.

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§11-4-9. Assessment of different estates; undivided interests.

Whenever in chapter eleven or chapter thirty-seven, the words land or lands or tract or tracts of lands, or lot or lots, or real estate, or part or parcel of a tract or lot, or estate or estates in land or aliquot part of land, are used, they shall be read to include an undivided interest in land and an undivided interest in any estate in land, and such interests may be by the assessor charged to such owner on the landbooks separately to each owner according to his interest therein and shall be subject to all the provisions of chapters eleven and thirty-seven in relation to assessments, advertisements, delinquencies, sales, forfeitures, redemptions and tax deeds as now apply to entire tracts, so far as the state is concerned. Each such undivided interest so separately assessed shall be considered as if such undivided interest were a separate tract. And any such assessment of an undivided interest heretofore made upon which the taxes shall have been duly paid, and any return of delinquency or sale for taxes based on such an assessment, shall, so far as the state is concerned, be treated and held as valid and sufficient; and in such case any and all title which has become vested in the state because of any forfeiture or sale of any such interest when so assessed shall be vested in the party who would have had the title and been entitled to said interest if this section had been valid and in force when such assessment was made, but such validation shall not extend to the deprivation of title of such a third party as shall have meanwhile acquired valid title thereto by virtue of other provisions of law. Upon proper showing to the assessor, such an undivided interest shall be entered on the landbooks at the instance of the owner or the state and be back taxed as if it were a separate tract; but any person whose land or undivided interest therein is delinquent or as to which there is a purported assessment on which the taxes are unpaid for any of the years 1926 to 1934, inclusive, shall be estopped from pleading at law or in equity any defect in the assessment, advertisement, delinquency, sale, forfeiture, redemption or tax deed so long as the taxes or any part of same on such land or undivided interest therein are unpaid. When any person becomes the owner of the surface, and another or others become the owner of the coal, oil, gas, ore, limestone, fireclay, or other minerals or mineral substances in and under the same, or of the timber thereon, the assessor shall assess such respective estates, or any undivided interest therein, to the respective owners thereof, or to groups of same requesting such group assessment, at their true and actual value, according to the rule prescribed in this chapter. When any person or persons are, or become, the owner or owners of any undivided interest or interests in land, or in the surface, coal, oil, gas, ore, limestone, fireclay, timber or other estate or estates therein, the owner or owners of such undivided interest or interests shall have their land, or estate or interest or undivided interest in such land, or in such estate in land, entered on the landbooks of the county in which it or a part of it is situated, and cause himself to be charged with taxes legally levied on such interest or undivided interest, but may on request of such owner to the assessor, and without consent or acquiescence of the other joint owner or owners of the other undivided interest or interests have such undivided interest or interests assessed to him or them separately and independently of the other undivided interest or interests therein; and all such assessments of undivided interests heretofore entered on the assessment books are hereby validated insofar as the same are now in, or liable to vest in the state. The words "owner or owners" as used in this section

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shall include any claimant or claimants who now appear as such on the assessment books or are entitled to have the land or interest in land or interest in an estate in land claimed by him or them to be entered and assessed for taxation. All acts and parts of acts relating to the taxation, delinquency, sale, procuring of tax deeds by individual purchasers, advertisement, forfeiture and redemption of lands or real estate shall also apply with the same force to said estates in land, and any cotenant, coparcener or joint tenant, in the absence of satisfactory proof of a fiduciary relationship, shall be entitled to acquire by tax purchase for his own account the interest of any, or all of his coowners in any tract, lot, estate or parcel of land, without being required to hold the same under any constructive trust; and the burden of proof shall rest on any person alleging such a constructive trust, and such a constructive trust shall prima facie be nonexistent.

In any tax sale by a sheriff, school commissioner or commissioner of forfeited lands, only the tract, lot, estate, interest or undivided interest proceeded against in that particular instance shall pass to the purchaser, so far as the state is concerned, so that any other estate, interest or undivided interest in the same tract not embraced in such sale shall not be affected by such sale, nor shall the title, or rights of the owners or claimants of such other estate, interest, or undivided interest in land be affected thereby.

When for any year or years after 1925, the undivided interest of any person shall not have been entered and taxed on the landbooks, or where such interest may have been assessed, and taxes thereon for any one or more, or all, of said years shall not have been paid to the state, such person, or his successor in title, or a coowner of same, shall be entitled to redeem his and/or any or all of his coowners' interest from the state, so far as the state has title or claim thereto by reason of such nonentry or nonpayment of taxes, and the same has not been vested in third persons under the laws of West Virginia, upon application to the Auditor in writing, and payment of such amount as the Auditor shall find to be due the state on account of taxes that should have been paid; and in such cases the Auditor shall issue certificates of redemption in manner and form provided by law for redemption of land, and such redemption shall thereafter estop the state from asserting any claim to such interest on account of such nonentry or nonpayment of taxes: Provided, however, That redemption under this section shall be made prior to the time the state shall sell the same, in any proceeding for the purpose, or before January 1, 1939, whichever first occurs; but the failure of any person, owning, claiming, or having the right to redeem any other undivided interest in the land, or estate in land, to redeem as aforesaid, shall in no wise affect, impair the right of, or preclude any coowner from redeeming his interest under this section. The owner may be permitted by the Auditor, upon application in writing, to redeem said land or estate in land or his undivided interest therein, to the extent that the title thereto has not passed to strangers, by payment of such an amount as the taxes on same respectively would have been with interest and penalties. If one coowner redeems the undivided interest of one or more of his coowners by paying the taxes on same as above, such coowner so redeeming shall be subrogated to the lien of the state for so much of such taxes as should have been paid by such other coowner against the interest of such other coowner in such property. He shall lose his right to such lien, however, unless within one year after such redemption by him he

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shall file with the clerk of the county court his claim in writing against such other coowner, accompanied by the tax receipt or a duplicate thereof. The clerk shall docket such claim on the judgment lien docket in his office and properly index the same. Such lien may be enforced as other liens are enforced.

Nothing in this section shall affect the right of any party to any action or suit heretofore finally adjudicated, or that may be now pending or that may be instituted on or before July 1, 1935.

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§11-4-10. Land and buildings assessed separately; town lots; back taxing of omitted buildings.

Land and the buildings or structures erected thereon shall be assessed separately and the value of each entered separately in the landbooks. Land, except town lots, shall be valued by the acre, and town lots shall be designated by the number of the lot and the name of the street on which it fronts, provided the lots be numbered and the streets of the town designated by name. Every assessor shall, in each year, in arriving at the value of the buildings, including mobile homes used for residential purposes permanently affixed to the land and owned by the owner of the land, take into account any improvements or changes affecting the value of such buildings. If the assessor shall discover any building which has been omitted from the landbook for any previous years, he may back tax the same in the same manner and to the same extent as in the case of personal property.

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§11-4-11. New buildings.

No new building, mobile home used for residential purposes permanently affixed to the land and owned by the owner of the land, addition or improvement shall be assessed until it is so far finished as to be fit for use, but the material in the same shall be entered in the personal property books and assessed as provided by this chapter.

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§11-4-12. Assessment of decedent's lands.

When the owner dies intestate his undivided real estate may be listed to his heirs, without designating any of them by name, until division of same and each heir shall be liable for the whole tax assessed upon such land while it is so listed; but when he pays the same he may recover of the others their proper proportion of the amount so paid, and the proportion thereof for which such other or others are liable shall be a lien on the interest owned by him or them in such lands; and such liens, when the amount so paid exceeds $20 in all, may be enforced in a court of equity. When the owner has devised the lands or a freehold estate therein absolutely, such land shall be charged to the devisee. If under the will the land is to be sold, it shall be charged to the decedent's estate and the assets in the hands of the personal representative shall be liable for the taxes until a sale and conveyance thereof be made.

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§11-4-13. Lands purchased at tax sale for state or by an individual.

Real estate purchased for the state at a sale for taxes shall not be omitted from the landbooks but the officer whose duty it is to make out the same, shall duly enter, classify and value annually such real estate, as though no such sale had occurred, until such real estate is redeemed or otherwise disposed of by the state, but no taxes shall be extended thereon while the same remains the property of the state; and there shall be noted on the landbooks by the officer whose duty it is to make out the same, opposite the name of the former owner, the time when the same was purchased by the state and for what year's taxes sold, and such officer shall continue such memorandum in the landbooks for succeeding years and until such real estate is redeemed or otherwise disposed of by the state; the Auditor shall also keep a record of such purchase. When real estate so purchased has been redeemed the officer whose duty it is to make out the landbooks shall note the fact therein for the year in which the redemption was made and shall classify and value the same at its true and actual value according to the rule prescribed in this chapter, and taxes shall thereafter be assessed and extended against the same; the Auditor shall, in the first month of the assessment year, certify to the officer whose duty it is to make out the landbooks, a list of such lands in his county as have been so redeemed within the preceding year. When real estate is sold to an individual for taxes, the officer whose duty it is to make out the landbooks shall continue to enter, classify and value such real estate annually in the landbooks in the name of the former owner until the purchaser obtains a deed therefor; such officer shall then enter the real estate so purchased in the name of the purchaser and shall classify and value the same according to the rule prescribed by this chapter. The assessor in listing, classifying and valuing property sold to the state, shall list the same alphabetically in said property books in such manner, preferably at the end of the list for each district, that such valuation shall not be included in the totals certified to the levying bodies for levy purposes.

WV Legislature

§11-4-14. Assessment of lands lying in more than one county.

Every tract of land of one thousand acres or less, lying in more than one county, may be entered for taxation on the land book of the county where the greater part thereof in value lies, but the entry thereof and payment of taxes thereon, in any county where any part thereof is situated, shall, for the time during which the same is so entered and paid, be a discharge of the whole of the taxes and levies charged and chargeable thereon. Every tract of land of more than one thousand acres, lying in two or more counties, shall, for the purpose of taxation, be entered and charged with all taxes in each tax district of the several counties in which any part of it is, to the extent, as near as may be, that the same lies in such district. When any such tract of more than one thousand acres is thus assessed, partly in one county and partly in another, the several officers of such counties whose duty it is to make out the landbooks of the respective counties shall value the part lying in his county without regard to the value of the whole tract, and he shall ascertain its value, as in other cases, according to the rule prescribed in this chapter.

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§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.

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§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.

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§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.

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§11-4-18. Division or consolidation of tracts for segregation.

In the manner prescribed in section seventeen of this article, the county court may, upon the application of the owner, divide, consolidate, or both, as the case may be, any tracts or lots for the purpose of entry upon the land books of the county. This shall apply solely to the segregation of real property according to the classification contemplated by the "Tax Limitation Amendment." No such division shall be made unless there is in actual fact a distinction in use, and unless the division requested is one which the owner would make for the separate conveyance of portions of the tract or lot, but in no case shall any single structure be divided and only contiguous tracts or lots shall be consolidated.

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§11-4-19. Land taken for public road or railroad.

Any person through whose lands a public road has been or may hereafter be established according to law, or through whose lands a railroad company has acquired or may hereafter acquire a right-of-way, by purchase or condemnation, may have the number of acres so taken for such public road or railroad deducted from the whole number of acres in the tract of land, and if such deduction is made on account of land taken for a railroad, the amount so deducted shall be transferred and charged to the railroad company until such time as the railroad is constructed and assessed by the board of public works under the provisions of this chapter, and when such railroad is so assessed by the board of public works the land occupied by its right-of-way and assessed to it under the provisions of this section shall be stricken from the landbooks, and be no longer assessed under this section. The reduction, provided for in this section, shall be made only by the county court of the county wherein such land is assessed at the time the reduction is applied for, after ten days' notice in writing to the prosecuting attorney of such county and upon satisfactory proof of the number of acres in any such public road or railroad, and of the number of acres in the whole tract or tracts of land from which the deduction is desired to be made. If the reduction is made on account of land taken for a public road, such reduction shall continue only so long as the land is used as a public highway, after which time the officer, whose duty it is to make out the landbooks, shall increase the quantity of land in the tract by adding to it the number of acres included in that part of the public road running through such land, with the proper value thereof, which has ceased to be used as such public road. Any order made by the county court upon such application shall direct such officer to correct the landbooks according to the facts established by such order.

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§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.

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§11-4-21.

Repealed.

Acts, 1981 Reg. Sess., Ch. 197.

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