

WEST VIRGINIA CODE: §11-5-12

§11-5-12. Mobile homes situate upon property owned by a person other than owner of mobile home.

Mobile homes situated upon property owned by a person other than the owner of the mobile home are classified as personal property whether or not the mobile home is permanently affixed to the real estate and, unless subject to assessment as Class II property under section eleven of this article or section two, article four of this chapter, are assessed as Class III or Class IV personal property, as may be appropriate in the circumstances.

A mobile home permanently attached to the real estate of the owner may not be classified as personal property if the owner has filed a canceled certificate of title with the clerk of the county commission and the clerk has recorded it in the same manner as deeds are recorded and indexed.