WEST VIRGINIA CODE: §11-6-24

§11-6-24. Assessment of buildings and real estate of public service corporations.

All buildings and real estate owned or held by such owner or operator, and used or occupied for any purpose immediately connected with the property, shall be included in such assessment by the board of public works; but all real estate owned or held by any such owner or operator and not used or occupied for purposes immediately connected with the property, shall be assessed as otherwise provided in this chapter.

WV Legislature