WEST VIRGINIA CODE: §11a-1-1

§11A-1-1. Definition of terms.

The words tax, taxes, taxable and taxation as used in this chapter shall, unless otherwise specified, be applicable to all levies on real or personal property made by any of the taxing units named in section four, article eight, chapter eleven of this code.

The words land or lands or tract or tracts of lands, or lot or lots, or real estate, or real property, or part or parcel of a tract or lot, or estate or estates in land, as used in this chapter, shall be deemed to include an undivided interest in any freehold estate in land.

WV Legislature