WEST VIRGINIA CODE: §11a-1-10

§11A-1-10. Payment by owner of part of tract or lot assessed to another.

Any person owning a part of a tract or lot, the whole of which was assessed in the name of another, shall be allowed to pay the taxes on such part upon complying with the provisions of this section. He must before payment obtain from the clerk of the county court a certificate of the transfer of title to him which certificate shall contain such information concerning the transfer as is required for each transfer included in the certified list provided for in section eight, article four, chapter eleven of this code. On the basis of the information in this certificate, he must then have the assessment split and must secure from the assessor and present to the sheriff a certificate setting forth the changes made in the assessment. The sheriff shall make the necessary changes in his records, prepare new tax bills to conform thereto, and then deliver the certificate to the clerk of the county court who shall note the changes on his records.

WV Legislature