WEST VIRGINIA CODE: §11a-2-4

§11A-2-4. Abatement of distress.

Whenever by mistake taxes are assessed wholly to one person or estate on a tract or lot of land, part of which has become the freehold of another, by a title recorded before July first of the assessment year, the goods and chattels of the party or estate so assessed shall not be liable to distraint for more than a due proportion of such taxes.

WV Legislature