

## **WEST VIRGINIA CODE: §36-4-10**

### **§36-4-10. Covenant to pay taxes.**

A covenant by the lessee in a lease "to pay the taxes," or a covenant of like import, shall have the effect of a covenant that all taxes, levies, and assessments upon the demised premises, or upon the lessor on account thereof, shall be paid by the lessee or those claiming under him. Provided, however, That no assessment for a permanent local improvement, such as paving the street or sidewalk, or other such improvement, and no tax levied upon the income of the lessor derived from such leased premises, shall be chargeable to the lessee, unless it is expressly so provided in the lease.