

WEST VIRGINIA CODE: §54-1-8

§54-1-8. Estate acquired; taxation.

Any corporation, or body politic, authorized to acquire private property for public use under the provisions of this chapter, may acquire an estate in fee simple, or any lesser estate therein. As to any land in which a railroad company shall acquire an estate less than a fee, for the construction of any part of its railroad, and as to any land in which any other condemnor shall acquire an estate less than a fee and in the use made of such lands shall deprive the former owner of the possession thereof and the right to cultivate and graze the same, such lands shall be assessed for taxation against the condemnor and his successor in title the same as if the tract had been appropriated in fee; and the payment of the taxes thereon by such condemnor in any case shall inure to the benefit of the holder of the estate in the land not condemned and appropriated, and shall preserve the same from forfeiture as to him