WEST VIRGINIA CODE: §7-2-7

§7-2-7. Establishment of tax district boundary lines.

On and after July 1, 1978, the topographical quadrangle maps filed pursuant to section six of this article shall include the boundaries of the magisterial districts of the state, as such boundaries existed on January 1, 1969, which magisterial districts shall be designated on said maps as "tax districts": Provided, That in a county in which the county court has exercised the power formerly granted it under chapter one hundred seventeen, acts of the Legislature, 1972 regular session, by designating that county's magisterial districts as tax districts, the term "tax districts" shall mean the magisterial districts of that county as they existed on July 1, 1973. On and after July 1, 1978, the boundary lines reflected on such maps shall constitute the official boundary lines between tax districts of the state, as defined in section one-a, article three, chapter eleven of this code.

WV Legislature