WEST VIRGINIA CODE: §8A-12-19

§8A-12-19. Classification of land subject to conservation or preservation easement.

Notwithstanding any statute or rule to the contrary, any property held or coheld by a holder under a conservation or preservation easement as defined in this article, regardless of ownership, shall be taxed as "agricultural lands" for ad valorem property tax purposes without further requirement, restriction or disqualification. For ad valorem property tax purposes, any property held or coheld by a holder under a perpetual conservation or preservation easement as defined by this article, regardless of ownership, shall be taxed as "agricultural lands" without further requirement, restriction or disqualification.

WV Legislature