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ENFORCEMENT OF LAND TAXES IN WEST VIRGINIA

In general, if any owner of land or of any undivided interest therein fails to have his interest entered in the land books of the county in which the land is situate, and it has not been charged on the land books with state, county and district taxes for five successive years, he forfeits it to the state. If the property has been properly entered in the land books, it is assessed annually at its true and accurate value as of the first day of January of the year for which the assessment is made. A lien for the taxes and

3 Code 1931, c. 11, art. 3, § 1; Acts 1933, c. 40; Code 1937, § 670. Actually assessments are made during the first several months in the year. But the values are supposed to be those existent on January 1.