

WEST VIRGINIA CODE: §11-3-7

§11-3-7. Fixtures and machinery.

In assessing the value of buildings or structures, the assessor shall ascertain the value of all machinery and fixtures attached thereto, and include the same in the value of the building charged to the owner, unless it appears that such machinery and fixtures are owned by some person other than the owner of the building, in which case the value of such machinery and fixtures shall be assessed to their owner as personal property; and the value of such machinery or fixtures shall be thereafter increased or reduced according as they may have increased or decreased in actual value.