WEST VIRGINIA CODE: §11-6E-4

§11-6E-4. Initial determination by county assessor.

The assessor of the county in which a specific item of property is located shall determine, in writing, whether that specific item of property is specialized manufacturing production property subject to valuation in accordance with this article. Upon making a determination that a taxpayer has specialized manufacturing production property, the county assessor shall notify the Tax Commissioner of that determination, and shall provide such information to the Tax Commissioner as the Tax Commissioner may require relating to that determination.

WV Legislature