

# WEST VIRGINIA CODE: §11-6F-4

## **§11-6F-4. Application and certification.**

Any person seeking designation of property as certified capital addition property shall first make a sworn application to the State Tax Commissioner on forms prescribed by the State Tax Commissioner on or before the date the property is first required to be reported on an annual return for ad valorem property tax purposes. The State Tax Commissioner shall within ninety days of the application determine in writing whether the property is or will be part of a qualified capital addition to a manufacturing facility as defined in section two of this article and shall provide a copy of the written determination to the applicant and the assessor or assessors in the county or counties in which the manufacturing facility is located. The applicant may file an appeal with the State Tax Commissioner to have a formal hearing for a review and redetermination on qualified capital additions to a manufacturing facility which have been disallowed by the State Tax Commissioner within thirty days of the official written notification from the State Tax Commissioner. After the State Tax Commissioner determines that property is or will be part of a qualified capital addition to a manufacturing facility, the property is and remains certified capital addition property for purposes of this article until the earlier of: (a) The disposition of the property to an unrelated third party other than a transferee who continues to operate the manufacturing facility; (b) the cessation of all business at the manufacturing facility; or (c) with regard to: (1) Property described in subdivision (1), subsection (e), section two of this article, the tenth year succeeding the year in which the qualified capital addition to a manufacturing facility to which the property relates is first placed in service; or (2) property described in subdivision (2), subsection (e), section two of this article, the twenty-fifth year succeeding the year in which the qualified capital addition to a manufacturing facility to which the property relates is first placed in service.

All applications and determinations under this section constitute return information and are subject to section twenty-three, article one-a of this chapter. The State Tax Commissioner shall report annually the number of applications filed, certified, denied and pending pursuant to this section for the preceding year along with recommendations regarding the structure, benefits and costs of the valuation method specified in this article to the Joint Committee on Government and Finance and to the Governor: Provided, That identifying characteristics and facts about applicants may not in any event be disclosed under this section.