WEST VIRGINIA CODE: §11-6H-4

§11-6H-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 special aircraft property subject to valuation in accordance with this article. Upon making a determination that a taxpayer has special aircraft property, the county assessor shall notify the Tax Commissioner of that determination and shall provide information as the Tax Commissioner requires relating to that determination.

WV Legislature