

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.