WEST VIRGINIA CODE: §11-6J-4

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

The assessor of the county in which a server or specific item of tangible personal property is located shall determine, in writing, whether that server or specific item of tangible personal property is directly used in a high-technology business or an Internet advertising business subject to valuation in accordance with this article. Upon making a determination that a taxpayer has a server or tangible personal property directly used in a high-technology business or an Internet advertising business, the county assessor shall notify the Tax Commissioner of that determination and shall provide information to the Tax Commissioner as he or she requires relating to that determination.

WV Legislature