WEST VIRGINIA CODE: §11-6N-3

§11-6N-3. Returns of property of high impact data centers to Board of Public Works.

(a) On or before May 1 in each year, a return in writing shall be filed with the Board of Public Works: By the owner or operator of any company holding data center property of a high impact data center or a microgrid power generator supplying microgrid power to a high impact data center.

(b) The words "owner or operator," as applied herein to high impact data centers, shall include any owner or operator of a high impact data center or microgrid power generator.

(c) The return shall be signed and sworn to by the owner or operator if a natural person, or, if the owner or operator shall be a corporation, shall be signed and sworn to by its president, vice president, secretary, or principal accounting officer.

(d) The return required by this section of every owner or operator shall cover the year ending on December 31, next preceding, and shall be made on forms prescribed by the Board of Public Works, which board is hereby invested with full power and authority and it is hereby made its duty to prescribe the forms required from any owner or operator herein mentioned information as in the judgment of the board may be of use to it in determining the true and actual value of the properties of the owners or operators.

(e) Except for the special rules for tax distribution provided in §11-6N-4 of this code, the provisions of this article are subject to the Assessment of Public Service Businesses, set forth in §11-6-1, *et seq*. of this code, as if the provisions thereof were set forth in extenso in this article.

WV Legislature