## WEST VIRGINIA CODE: §5B-2L-9

## Part IV. BUILD WV Property Value Adjustment Credit.

## **§5B-2L-9.** Eligibility for property value adjustment tax credit.

There shall be allowed to every eligible taxpayer a property value adjustment tax credit against the taxes imposed under 11-21-1 *et seq.* or 11-24-1 *et seq.* of this code, as determined under this article.