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.

WV Legislature