WEST VIRGINIA CODE: §7-11B-27

§7-11B-27. Computation of local share for support of public schools when tax increment financing is used.

For purposes of any computation made in accordance with the provisions of section eleven, article nine-a, chapter eighteen of this code, for a county in which there is tax increment financing in effect pursuant to this article, the assessed value shall be the current assessed value minus the amount of assessed value used to determine the tax increment amount, minus any other adjustments allowed by section eleven of said article.