



West Virginia Tax Department

Program: Special Property Tax Valuation For Servers & Tangible Personal Property Directly Used in a High-technology Business or in an Internet Advertising Business

Contact Taxpayer Services Division
304.558.3333
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Target Audience Entities having a property tax liability for servers & tangible personal property directly used in a high-technology business or in an internet advertising business.

Funding N/A
Total available: N/A
Minimum or maximum amount a participant can receive:

Application Process Annual application filed with the Assessor is required.
Deadlines:
Property tax return filing deadlines apply.

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Description Special property tax valuation on servers & tangible personal property directly used in a high-technology business or in an internet advertising business. The value on which property tax is calculated for this property is 5% of the original cost of the property.

“High technology business” is defined as a business primarily engaged in one or more of the following activities: Computer hardware design & development; computer software design, development, customization & upgrade; computer systems design & development; website design & development; network design & development; design & development of new manufactured products which incorporate computer hardware & software; electronic data processing; network management, maintenance, engineering, administration & security services; website management, maintenance, engineering, administration & security services & computer systems management, maintenance, engineering, administration & security services.

Eligible Applicants Entities having a property tax liability for servers & tangible personal property directly used in a high-technology business or in an internet advertising business.

Restrictions Failure to fulfill statutory requirements may result in denial of the valuation.