

**APPLICATION FOR:  
AD VALOREM PROPERTY TAX TREATMENT AS  
CERTIFIED CAPITAL ADDITION PROPERTY**

**Any person seeking designation of property as certified capital addition property shall first make a sworn application to the State Tax Commissioner on or before the date the property (including construction work in progress) is first required to be reported on an annual return for ad valorem property tax purposes.**

APPLICATION DATE: \_\_\_\_\_

Name of Manufacturer: \_\_\_\_\_

\_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Physical Location of  
Existing Facility: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Real Property ID of  
Manufacturing Facility:

County: \_\_\_\_\_

District: \_\_\_\_\_

Map: \_\_\_\_\_

Parcel: \_\_\_\_\_

1. A manufacturing facility as defined in Section 11-6F-2 (b) of the West Virginia Code is any factory, mill, chemical plant, refinery, warehouse, building or complex of buildings, including land on which it is located, and all machinery, equipment, improvements and other real property and personal property located at or within the facility used in connection with the operations of the facility in a manufacturing business. Please describe the type of manufacturing activities performed at this facility. \_\_\_\_\_
2. Did the existing manufacturing facility to which the capital addition is being made have an original cost (including land), which is defined as the total, original, undepreciated cost, unadjusted for inflation or deflation of capitalized property and certain leased property, of at least one hundred million dollars (\$100,000,000) or twenty million dollars (\$20,000,000) for NAICS code 211112 or a manufacturing facility that uses product produced at a facility with NAICS code 211112? Please submit audited financial statements, along with detailed supporting schedules.

3. Is the existing manufacturing facility owned or operated by the person making the capital additions? \_\_\_\_\_ If not the same "person," please describe the relationship between the owner of the existing facility and the person making the capital addition. \_\_\_\_\_
4. Is the new capital addition located within two (2) miles of the manufacturing facility to which the capital addition is being made? \_\_\_\_\_ The two-mile limitation does not exist for property placed in service on and after 1/1/2023.
5. Does the combined original cost of the capital addition property exceed fifty million dollars (\$50,000,000) or ten million (\$10,000,000) for NAICS code 211112 or a manufacturing facility that uses product produced at a facility with NAICS code 211112? \_\_\_\_\_ **For capital additions certified on or after July 1, 2011, the value of the land will be subtracted from the capital addition and will not be given salvage value treatment. Land will continue to be included toward the original cost figures for the existing manufacturing facility.** Please demonstrate that the requisite original cost of the capital addition property has been "enrolled" in your name on the tax rolls of the county in which said addition is situated. (Complete Schedule A attached)
6. A person making a capital addition to a manufacturing facility may join in a multiparty project with a person owning or operating a manufacturing facility if the facilities are in a steel, chemical or polymer alliance zone as designated by Executive Order of the Governor. These facilities must:
- (i) Create additional production capacity of (A) existing or related products or (B) feedstock or (C ) derivative products, respecting the manufacturing facility;  
Or
  - (ii) Be used to store, handle, process or produce raw materials for the manufacturing facility;  
Or
  - (iii) Be used to store, handle or process natural gas to produce fuel for the generation of steam or electricity for the manufacturing facility;  
Or
  - (iv) Generate steam or electricity for the manufacturing facility, including but not limited to a facility that converts coal to a gas or liquid for the manufacturing facility's use in heating, manufacturing or generation of electricity.

Provide detail as to how the capital addition fulfills one or more of the requirements set forth in items (i) through (iv).

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

7. If these capital additions are being made in a steel, chemical or polymer alliance zone, please specifically identify the zone and please identify any and all "persons" involved in making the capital addition, or owning and operating a pre-existing manufacturing facility in said zone. Also, detail how the capital addition creates additional production capacity or related products or feedstock or derivative products respecting the pre-existing manufacturing facility \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
8. Significant betterments are defined as replacement property that enlarges productive capacity, economic efficiency or the quality, efficiency or extent of pollution abatement capabilities of the facility by at least twelve percent over such capacities or capabilities measured at there maximum. Please describe in detail if "significant betterments" constitute any portion of your capital addition property? \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
9. Is the capital addition being made as part of a defined plan for an integrated capital addition to a manufacturing facility over a definite and limited period? \_\_\_\_\_ Please provide a copy of said plan (along with applicable amendments), and describe the integration between the capital addition and pre-existing facilities.

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This application is to be filed with the State Tax Commissioner's office on or before **August 1**. The State Tax Commissioner shall, within ninety days from the date of receiving this application, determine in writing whether the property is or will be part of a qualified capital addition to a manufacturing facility as defined in West Virginia Code §11-6F-2, and shall provide a copy of the written determination to the applicant and the assessor or assessors in the county or counties in which the manufacturing facility is located. The applicant may file an appeal with the State Tax Commissioner to have a formal hearing for a review and redetermination on qualified capital additions to a manufacturing facility which have been disallowed by the State Tax Commissioner within thirty days of the official written notification from the State Tax Commissioner.

All applications and determinations under this section constitute return information and are subject to § 11-1A-23 of the WV Code. The State Tax Commissioner shall report annually the number of applications filed, certified, denied and pending for the preceding year, along with recommendations regarding the structure, benefits and costs of the valuation method specified in this article to the Joint Committee on Government and Finance and to the Governor: *Provided*, That identifying characteristics and facts about applicants may not in any event be disclosed under this provision.

I, \_\_\_\_\_ of \_\_\_\_\_  
(Name) (Taxpayer)

do affirm that, to the best of my knowledge and judgment, the information contained on this application is true and accurate in all respects.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

STATE OF WEST VIRGINIA  
COUNTY OF \_\_\_\_\_

I, \_\_\_\_\_, a notary public in and for said state (or county), do hereby certify that \_\_\_\_\_, who signed this document, bearing the date of \_\_\_\_\_, 20\_\_\_\_\_, for \_\_\_\_\_ has this day acknowledged before me the said document to be the act and deed of said corporation or organization.

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

My commission expires \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

SCHEDULE A  
(PART I)

QUALIFIED CAPITAL ADDITION PROPERTY

[DO NOT INCLUDE THESE VALUES  
ON FORM STC 12:321  
INDUSTRIAL PROPERTY TAX RETURN]

REAL PROPERTY

Tax Year Enrolled \_\_\_\_\_

Description: County: \_\_\_\_\_ District: \_\_\_\_\_ Map: \_\_\_\_\_ Parcel: \_\_\_\_\_  
County: \_\_\_\_\_ District: \_\_\_\_\_ Map: \_\_\_\_\_ Parcel: \_\_\_\_\_  
County: \_\_\_\_\_ District: \_\_\_\_\_ Map: \_\_\_\_\_ Parcel: \_\_\_\_\_  
County: \_\_\_\_\_ District: \_\_\_\_\_ Map: \_\_\_\_\_ Parcel: \_\_\_\_\_

Please attach additional sheet for additional parcels

**REAL PROPERTY COSTS:**

	OWNED	LEASED	COMBINED	DTR USE
<b>Land*</b>				
<b>Site Improvements</b>				
<b>Buildings</b>				
<b>Other Improvements</b>				
<b>TOTAL REAL PROPERTY CAPITAL ADDITION COSTS</b>				

\*Note that for capital additions certified on or after July 1, 2011, the value of the land will be subtracted from the capital addition and will not be given salvage value treatment.

If the applicant has previously had "qualified capital addition property" certified by the Tax Commissioner, a separate Schedule A must be filed for each year that said property qualifies for favorable tax treatment (up to 10 years).

(Complete Schedule A Part II for Personal Property)

Schedule A  
(Part II)

QUALIFIED CAPITAL ADDITION PROPERTY

[DO NOT INCLUDE THESE VALUES  
ON FORM STC 12:32I  
INDUSTRIAL PROPERTY TAX RETURN]

PERSONAL PROPERTY

Tax Year Enrolled \_\_\_\_\_

Location: County: \_\_\_\_\_ District: \_\_\_\_\_ Map: \_\_\_\_\_ Parcel: \_\_\_\_\_

PERSONAL PROPERTY COSTS

	OWNED	LEASED	COMBINED	DTR USE
<b>Machinery &amp; Equipment</b>				
<b>Computer Equipment</b>				
<b>Furniture &amp; Fixtures</b>				
<b>Leasehold Improvements</b>				
<b>Machinery being Installed*</b>				
<b>Other Personal Property</b>				
<b>Special MFG Production Property</b>				
<b>Incomplete Construction*</b>				
<b>Pollution Control Facilities</b>				
<b>Fire Fighting Equipment</b>				
<b>TOTAL PERSONAL PROPERTY CAPITAL ADDITION COSTS</b>				

(\* - Do not include labor costs in these categories)

If the applicant has previously had "qualified capital addition property" certified by the Tax Commissioner, a separate Schedule A must be filed for each year that said property qualifies for favorable tax treatment (up to 10 years).