

WEST VIRGINIA LEGISLATURE

2018 REGULAR SESSION

Introduced

House Bill 4517

**FISCAL
NOTE**

BY DELEGATES WARD, PAYNTER AND JENNINGS

[Introduced February 13, 2018; Referred
to the Committee on Energy then Finance.]

1 A BILL to amend and reenact §11-6A-5a of the Code of West Virginia, 1931, as amended, relating
 2 to assessment value of wind turbines; permitting counties to assess wind turbines from
 3 salvage value to true and actual value.

Be it enacted by the Legislature of West Virginia:

ARTICLE 6A. POLLUTION CONTROL FACILITIES TAX TREATMENT.

§11-6A-5a. Wind power projects.

1 (a) Notwithstanding any other provisions of this article, a power project designed,
 2 constructed or installed to convert wind into electrical energy shall be subject to the provisions of
 3 this section.

4 (b) Each ~~wind turbine installed at a wind power project and each tower~~ installed at a wind-
 5 power project upon which ~~the~~ a turbine is affixed shall be considered to be personal property that
 6 is a pollution control facility for purposes of this article and, subject to an allocation of the value of
 7 project property determined by the Tax Commissioner in accordance with this section, all of the
 8 value associated with the ~~wind turbine and tower~~ shall be accorded salvage valuation: *Provided,*
 9 That the portion of the total value of the facility assigned salvage value in accordance with this
 10 section shall, on and after July 1, 2007, be no greater than seventy-nine percent of the total value
 11 of the facility. All personal property at a wind power project other than a ~~wind turbine and tower~~
 12 shall not be accorded salvage valuation and shall not be considered to be personal property that
 13 is a pollution control facility. Beginning July 1, 2019, counties may, at their discretion, assess wind
 14 turbines installed at wind power projects located within their boundaries at value ranging from
 15 salvage value to actual value. For purposes of this section, "~~wind turbine and tower~~" is limited to:
 16 "wind turbine" means the rotor, consisting of the blades and the supporting hub; the drive train,
 17 which includes the remaining rotating parts such as the shafts, gearbox, coupling, a mechanical
 18 brake and the generator; the nacelle and main frame, including the wind turbine housing, bedplate
 19 and the yaw system; the turbine transformer; and the machine controls. ~~the tower; and the tower~~
 20 ~~foundation~~

NOTE: The purpose of this bill is to permit counties to assess wind turbines in wind power projects at values ranging from salvage value to true and actual value.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.