WEST virginia legislature

2021 REGULAR session

ENROLLED

House Bill 3010

By Delegates Householder, Criss and Maynard  
(By Request of the Tax and Revenue Department)

[Passed March 31, 2021; in effect ninety days from passage.]

AN ACT to amend and reenact §11-6L-2 and §11-6L-4 of the Code of West Virginia, 1931, as amended, relating to the valuation of new cell towers at salvage value for ad valorem property tax purposes, authorizing provisions apply to towers built on or after July 1, 2024; and providing that cell towers not subject to valuation by the Board of Public Works will be valued and assessed according to procedures set forth in §11-3-1 et seq. of the West Virginia Code.

Be it enacted by the Legislature of West Virginia:

ARTICLE 6L. special method for valuation of certain wireless technology property.

**§11-6L-2. Definitions.**

For the purposes of this article:

(1) “Tower” means a structure which hosts an antenna or other equipment used for the purposes of transmitting cellular or wireless signals for communications purposes, including telephonically, or for computing purposes, including any antenna and all associated equipment, and which is constructed or erected on or after July 1, 2019; and

(2) “Salvage value” means five percent of original cost.

§11-6L-4. Initial determination; protest and appeal.

The valuation and assessment of any tower subject to this article, including the process of protest and appeal from any such valuation, shall be conducted in the manner set forth and more fully described in §11-6-1 *et seq.* of this code and any applicable rules: *Provided*, That with respect to any tower that is subject to this article but is not property of a business subject to the provisions of §11-6-1 *et seq.* of this code, the valuation and assessment of such a tower, including the process of protest and appeal from any such valuation, shall be conducted in the manner set forth in §11-3-1 *et seq.* of this code.