

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **House Bill 4846**

By Delegate Street

[Introduced January 27, 2026; referred to the  
Committee on Finance]

- 1 A BILL to amend and reenact §11-6J-3 of the Code of West Virginia, 1931, relating to the ad  
2 valorem property valuation of specialized high-technology property.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 6J. SPECIAL METHOD FOR VALUATION OF CERTAIN HIGH-  
TECHNOLOGY PROPERTY.**

**§11-6J-3. Valuation of certain specialized high-technology property.**

- 1 Notwithstanding any other provision of this code to the contrary, the value of servers  
2 directly used in a high-technology business or in an Internet advertising business, as defined in  
3 §11-15-9h of this code, and the value of tangible personal property directly used in a high-  
4 technology business or in an Internet advertising business, as defined in said section, for the  
5 purpose of ad valorem property taxation under this chapter and under article X of the Constitution  
6 of this state, shall be its salvage value. This section shall only apply for servers or tangible  
7 personal property holding a valuation of over \$100 million.

NOTE: The purpose of this bill is to revise the valuation of specialized high-technology property.

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